



THE FORT ST. GEORGE GAZETTE.

EXTRAORDINARY

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Bills to be introduced in the Council of the Governor of Fort St. George for the purpose of making Laws and Regulations.

Under rule 35 of the Madras Legislative Council Rules, the following Bills, together with the Statements of Objects and Reasons, are published for general information:—

BILL No. 12 OF 1929.

A Bill to amend the Madras District Municipalities Act, 1929.

WHEREAS it is expedient further to amend the Madras District Municipalities Act, 1929;

And whereas the previous sanction of the Governor-General has been obtained to the passing of this Act; It is hereby enacted as follows:—

1. This Act may be called the Madras District Municipalities (Amendment) Act, 1929.

2. (1) In the Madras District Municipalities Act, 1920 (hereinafter referred to as 'the said Act'), for the words 'Governor in Council' wherever they occur, the words 'Local Government' shall be substituted.

(2) The provisions of the said Act specified in the first two columns of the annexed Schedule are hereby amended to the extent and in the manner specified in the third and fourth columns thereof.

3. For sub-section (3) of section 1 of the said Act, the following sub-section shall be substituted, namely:—

"(2) It extends to the whole of the Presidency of Madras except the City of Madras."

4. In section 2 of the said Act—

(i) clause (1) shall be renumbered as clause (1 A) and the following shall be inserted as clause (1), namely:—

"(1) 'Anglo-Indian' means any person not being European, who is—

(i) of European descent in the male line, or

(ii) of mixed Asiatic and non-Asiatic descent whose father, grandfather or more remote ancestor in the male line was born in the continental of Europe, Canada, New-foundland, Australia, New Zealand, the Union of South Africa or the United States of America";

(iii) for clause (8), the following clause shall be substituted, namely:—

"(8) 'Company' means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the Legislature of a British Possession, and includes any firm or association carrying on business in the Presidency of Madras whether incorporated or not and whether its principal place of business is situated in the said Presidency or not, which the Local Government may, by general or special order, declare to be a company for the purposes of this Act."

Provided that it shall not include any society registered or deemed to be registered under the Co-operative Societies Act, 1913";

Rule 2 (a) of
Schedule II of
the Madras
District
Municipalities
Act, 1920.

Act VII of
1913.
Section 2 (b)
of Indian
Companies
Act, 1913.

Act II of
1914.

PORT ST. GEORGE GAZETTE EXTRAORDINARY 2

(iii) after clause (5), the following clause shall be inserted, namely:—

“(3A) ‘European’ means any person of European descent who either was born in or has a domicile in the United Kingdom or in any British Possession or in any State of India, or whose father was so born or has or had up to the date of the birth of the person in question such a domicile.”

Rule 5 of the Rules of the Madras Legislative Council.

(iv) after clause (11), the following clause shall be inserted, namely:—

“(11A) ‘Indian Christian’ means a native of India who is, or in good faith claims to be, of genuine Asiatic descent and who professes any form of the Christian religion.”

Section 2(a) of Indian Christian Act, 1919

(v) after clause (12), the following clause shall be inserted, namely:—

“(12A) ‘Legislative Council’ means Legislative Council of the Governor of Madras.”

“(12B) ‘Local authority’ includes a Cantonment authority.”

(vi) for clause (14), the following clause shall be substituted, namely:—

“(14) ‘Ordinary vacancy’ means a vacancy occurring by efflux of time in the office of an elected councillor, vice-chairman or chairman and ‘ordinary election’ means an election held on the occurrence of an ordinary vacancy.”

(vii) in clause (21), the words “over which the public have a right of way” occurring after the words “whether a thoroughfare or not” shall be placed before those words;

(viii) in clause (25), for the words “return thereto” the words “return to such house” shall be substituted; and

(ix) after clause (27), the following clause shall be inserted, namely:—

“(27A) ‘Sanctioned strength’ of a Municipal Council shall be deemed to include its ex-officio members, if any.”

“Sanctioned strength.”

Amendment
of section 4 of
Madras Act
V of 1910.

5. For sub-section (5) of section 4 of the said Act, the following sub-section shall be substituted, namely:—

"(5) If any local area in which the Madras Local Board Act, 1908, is in force is constituted as or included in a municipality, the Local Government may pass such orders as they may deem fit as to the transfer to the council of such municipality or disposal otherwise of the assets or institutions of any local board in the local area and as to the discharge of the liabilities, if any, of such local board relating to such assets or institutions."

Madras Act
XXV of 1910.

Amendment
of section 7 of
Madras Act
V of 1910.

6. For sub-sections (2) and (3) of section 7 of the said Act, the following sub-sections shall be substituted, namely:—

"(2) Save as otherwise provided in sub-section (4), all the councillors of every municipality shall be elected.

(3) In every municipality, such number of seats as the Local Government may, by notification, from time to time, determine shall be reserved for

- (1) Mahomedans,
- (2) Indian Christians,
- (3) Adi-Dravidas or Adi-Andhans, and

(4) any other minority community or depressed or backward class in the municipality which in the opinion of the Local Government is sufficiently numerous and important:

Provided that the number of seats so reserved shall not exceed one-fourth of the strength fixed for the municipal council under sub-section (1).

(4) Notwithstanding anything contained in sub-section (2), the Local Government may, at their discretion, appoint to any municipal council two persons to represent Europeans and Anglo-Indians. Persons so appointed shall be supplementary councillors irrespective of and in addition to the strength fixed for the council under sub-section (1), but they shall have all the rights of elected councillors.

Amendment
of section 8 of
Madras Act
V of 1910.

7. In section 8 of the said Act:—

(i) in sub-section (1)—

(a) after the words "save as otherwise expressly provided," the words "in this Act" shall be inserted; and

(2) for the words "three years" the words "five years" shall be substituted;

(3) in sub-section (2) —

(a) for the words "Vacancies arising by efflux of time", the words "Ordinary vacancies" shall be substituted;

(b) for the word "chairman," the words "prescribed authority" shall be substituted; and

(c) between the words "on such" and the word "days" the words "day or" shall be inserted;

(iv) to the same sub-section, the following proviso shall be added, namely:—

"Provided that the Local Government may for sufficient cause direct or permit the holding of any ordinary election after the end of September";

(v) sub-sections (5) and (6) shall be renumbered as (4) and (5) respectively and the following shall be inserted as sub-section (3), namely:—

"(3) A councillor elected at an ordinary election held after the occurrence of a vacancy shall enter upon office forthwith but shall hold office only so long as he would have been entitled to hold office if he had been elected before the occurrence of the vacancy"; and

(v) in sub-section (4) as renumbered, for the word "chairman" the words "prescribed authority" shall be substituted.

8. For section 9 of the said Act, the following section shall be substituted, namely:—

Substitution
of new section
for section
9 of the said
Act V of
1900.

"9. (1) If at an ordinary or casual election held under section 6, no councillor is elected, a fresh election shall be held on such day as the prescribed authority may fix.

Proviso
when no
councillor is
elected.

(2) If at such fresh election, no councillor is elected, the Local Government may appoint a qualified person to fill the vacancy.

(3) The term of office of a councillor elected or appointed under this section shall expire at the time at which it would expire if he had been elected at the ordinary or casual election, as the case may be."

9. For section 10 of the said Act, the following section shall be substituted, namely:—

Substitution
of new section
for section
10 of the said
Act V of
1900.

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Term of office
of temporary
councillors.

"10. Every extraordinary councillor of a municipality shall, save as otherwise expressly ordered by the Local Government, hold office for a term of five years from the date of publication of the notification of his appointment in the *Port St. George Gazette* under section 27."

Substitution
of new section
for section 11
of Act No. 18
of 1926.
No councillor
to receive
remuneration.

"10. For section 11 of the said Act, the following section shall be substituted, namely:—

"11. No councillor shall receive or be paid from the funds at the disposal of or under the control of the council any salary or other remuneration for services rendered by him as a councillor or except with the previous sanction of the Local Government for services rendered by him in any other capacity whatsoever."

Substitution
of new
section for
section 12
of Act No.
18 of 1926.

"11. For section 12 of the said Act, the following section shall be substituted, namely:—

Chairman
and vice-
chairman
of the
municipality.

"12. (1) Save as otherwise provided in sub-section (2), every council shall elect one of its members to be its chairman.

(2) Where a council is reconstituted after it has been dissolved or suspended, the Local Government shall have power to appoint for a period not exceeding one year from the date of such reconstitution, a person who is a member of the reconstituted council or who is qualified for election or appointment thereto to be its chairman.

Provided that the Local Government may authorise the council to elect its chairman before the expiry of the term of office of the chairman appointed under this sub-section.

(3) When the chairman appointed by the Local Government under sub-section (2) is not a member of the reconstituted council, he shall ex officio be a councillor irrespective of and in addition to the strength fixed for the council under sub-section (1) of section 7.

(4) Subject to the sanction of the Local Government, the council may fix a salary for the chairman and the amount thereof. Except as provided in this sub-section, no chairman shall receive any salary or other remuneration.

(5) The council shall elect one of its members other than the chairman to be its vice-chairman.

(6) A chairman appointed by the Local Government shall be deemed to have vacated his office—

(i) on the expiry of his term of office or, if the council is authorised to elect its chairman sooner, on the assumption of office of a newly elected chairman; or

(ii) on his ceasing to be a councillor.

(7) An elected chairman or a vice-chairman shall be deemed to have vacated his office—

(i) in every case, on the expiry of his term of office as a councillor or on his otherwise ceasing to be a councillor; and

(ii) in the case of the vice-chairman, on his election or appointment as chairman.

(8) When the office of chairman is vacant, the vice-chairman shall exercise the functions of the chairman until a new chairman assumes office.

(9) If the office of elected chairman is vacant and there is either a vacancy in the office of vice-chairman or the vice-chairman is absent from jurisdiction or is incapacitated, the revenue divisional officer shall, after giving reasonable notice to the councillors, convene a meeting for the election of a chairman and until a new chairman is so elected and assumes office, the revenue divisional officer, shall, notwithstanding anything contained in this Act or in the rules or notifications issued thereunder, be ex officio member and chairman of the council.

(10) An outgoing elected chairman or vice-chairman is eligible for re-election.

Explanation.—A new chairman or vice-chairman shall be deemed to have assumed office within the meaning of this section on the date of publication of the notification of his election or appointment in the *Port St. George Gazette* under section 27.

"12-A. If at an election held under sub-section (1) or (5) no chairman or vice-chairman is elected, a fresh election shall be held.

(2) If at such fresh election no chairman or vice-chairman, as the case may be, is elected, the Local Government may appoint a councillor to fill the vacancy.

(3) The term of office of the chairman or vice-chairman of a municipal council appointed under sub-section (2) shall expire at the time at which it would expire if he had been elected to such office on the date of his appointment."

Provision which no chairman or vice-chairman is elected.

Amendment
of section 12
of Madras Act
V of 1926.

12. In clause (a) of section 12 of the said Act, the words "councillors and" shall be omitted.

Amendment
of section 14
of Madras
Act V of
1926.

13. Sub-section (a) of section 14 of the said Act shall be omitted and sub-section (b) renumbered as section 14.

Amendment
of section 16
of Madras
Act V of
1926.

14. In section 16 of the said Act—

(i) the words "and attention" shall be omitted;

(ii) for the word "whatever," the words "not pertaining to the duties of his office" shall be substituted.

Substitution
of new section
for section 16
of Madras Act
V of 1926.

15. For section 16 of the said Act, the following section shall be substituted, namely:—

"16. (1) The chairman may, by an order in writing, delegate any of his functions to the vice-chairman:

Provided that he shall not delegate any functions which the municipal council expressly forbids him to delegate.

(2) During the temporary absence from jurisdiction or incapacity of the chairman, the chairman's functions shall devolve on the vice-chairman:

Provided that no order of the vice-chairman transferring, promoting, withholding promotion from, reducing, suspending, removing or dismissing any municipal officer or servant shall take effect unless and until it is ratified by the chairman:

Provided further that where the temporary absence from jurisdiction of the chairman is within the Presidency of Madras and is on business connected with the municipality or on such other business of a public character as the Local Government may, by notification, approve, the chairman's functions shall act, except to the extent, if any, to which functions have been delegated by him under sub-section (1), devolve on the vice-chairman.

(3) If the vice-chairman also is absent from jurisdiction or is incapacitated or if the office of vice-chairman is vacant, the chairman may, by an order in writing, delegate any of his functions to any councillor who shall

Delegation
and restriction
of functions
of chairman
of municipal
council.

be styled "chairman-delegate" during the period of delegation:

Provided that—

(i) when an order of delegation made under this sub-section is in force, no further order of delegation of any functions shall be made in favour of any other than the councillor in whose favour the order in force was made;

(ii) no delegation under this sub-section shall without the special sanction of the council be made for any period exceeding in the aggregate ninety days in any year in the case of an unpaid chairman and fifteen days in any year in the case of a paid chairman; and

(iii) every order made under this sub-section shall be communicated forthwith to the council and to the district collector.

(4) Subject to any restrictions that the council may impose, the chairman may, by an order in writing, delegate any of his executive functions to any officer or servant of the council or to any officer of Government.

(5) The exercise or discharge of any functions delegated under sub-sections (1), (4) and (6) shall be subject to such restrictions, limitations and conditions if any as may be laid down by the chairman and shall also be subject to his control and review. The chairman shall also have power to control and revise the exercise or discharge of any functions devolving on the vice-chairman under sub-section (2).

(6) If the chairman has made no delegation of his functions to any councillor under sub-section (4), the chairman's functions shall, during the temporary absence from jurisdiction or incapacity of both the chairman and vice-chairman, devolve on the revenue divisional officer, who shall be deemed, during the said period, to be ex-officio member and chairman of the council."

16. In sub-section (2) of section 20 of the said Act, after the word "resolutions" the word "and" shall be inserted. Amendment of sub-section (2) of section 20 of the Malaya Act V of 1924.

17. In section 21 of the said Act, the words "record, plan, correspondence or other" shall be omitted. Amendment of section 21 of the Malaya Act V of 1924.

Repeal of
of new section
for section 18
of Statute
Act V of
1915.

Appointments
of councilors.

18. For section 23 of the said Act, the following section shall be substituted, namely:—

"23. A council may constitute committees for the purpose of exercising such powers, discharging such duties or performing such functions as it may delegate to them, or may appoint individual councillors or committees to inquire into and report or advise on any matters which it may refer to them."

Amendment
of section 24
of Statute
Act V of
1915.

19. In section 24 of the said Act:—

(i) in the first sentence, the words "if either sex" shall be omitted;

(ii) in the second sentence, between the words "shall act" and the word "except" the words "except with the sanction of the Local Government" shall be inserted; and

(iii) in the third sentence, for the word "sex" the word "residence" shall be substituted.

Amendment
of section 25
of Statute
Act V of
1915.

20. In section 25 of the said Act:—

(i) the word "supplementary" before the word "regulations" shall be omitted;

(ii) for clause (c), the following clause shall be substituted, namely:—

"(c) the preservation of order and the conduct of proceedings at meetings and the powers which the chairman may exercise for the purpose of enforcing his decisions on points of order;"

(iii) for clause (e), the following clause shall be substituted, namely:—

"(e) the constitution and procedure of, committees;

(iv) clauses (f) and (g) shall be re-lettered as (g) and (h) respectively, and the following shall be inserted as clause (f), namely:—

"(f) the delegation of its powers, duties or functions—

(i) to the chairman, a councillor, an officer or servant of the council or an officer of Government or

(ii) to a committee constituted under clause (e) or to its chairman or to any one or more of its members."

Repeal of
of new sec-
tion for sec-
tion 26 of
Statute Act
V of 1915.

21. For section 26 of the said Act, the following section shall be substituted, namely:—

"28. (1) A council may, and if so required by the Local Government shall, join with one, or more than one, other local authority in constituting a joint committee for any purpose in which they are jointly interested or for any matter for which they are jointly responsible.

*Appointment
of Joint
Committee.*

(2) A joint committee may include persons who are not members of the local authorities concerned but who may in their opinion possess special qualifications or special interest for serving on such committee:

Provided that the number of such persons shall not, except with the sanction of the Local Government, exceed one-third of the total number of members of the joint committee.

(3) The constitution of a joint committee shall be by means of regulations which shall not, except in the cases provided by sub-sections (6) and (7) have effect unless assented to by each of the local authorities concerned.

(4) The regulations shall determine—

(a) the total number of members of the joint committee;

(b) the number who shall be members of the local authorities concerned and the number who may be outsiders;

(c) the persons who shall be members of the joint committee or the manner in which they shall be elected or appointed;

(d) the person who shall be chairman of the joint committee or the manner in which he shall be elected or appointed;

(e) the term of office of members and chairman;

(f) the powers, being powers exercisable by one or more of the local authorities concerned, which may be exercised by the joint committee; and

(g) the procedure of the joint committee.

(5) Regulations made under sub-sections (3) and (4) may be varied or revoked provided that all the local authorities concerned assent to such variation or revocation.

(6) If the Local Government take action under sub-section (1), they may issue such directions as they think necessary or desirable in respect of all or any of the matters referred to in sub-sections (3) and (4).

(7) If any difference of opinion arises between local authorities under any of the foregoing provisions of

this section, it shall be referred to the Local Government whose decision shall be final."

Amendment
of section 28
of Act 28 of
1915.

22. In section 28 of the said Act—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Every meeting of the council shall be presided over by the chairman; in his absence, by the vice-chairman; and in the absence of both the chairman and the vice-chairman, by a councillor chosen by the meeting to preside for the occasion;" and

(ii) in sub-section (3), after the words "for that meeting" the words "and during the period that he presides over it" shall be inserted.

Repeal of sec-
tion 29 of
Municipal Act
V of 1915.

23. Section 29 of the said Act shall be omitted.

Amendment
of section 30
of Municipal
Act V of
1915.

24. In section 30 of the said Act—

(i) in sub-sections (2) and (3), for the words "such person" wherever they occur, the words "such councillor" shall be substituted; and

(ii) after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) The councillor concerned shall not be entitled to vote on the question referred to in sub-section (3), and the chairman concerned shall not be entitled to vote on the motion referred to in sub-section (4)."

Amendment
of section 31
of Municipal
Act V of
1915.

25. In section 31 of the said Act—

(i) after the words "other than the chairman" the words "and any vice-chairman" shall be inserted; and

(ii) the following sentence shall be added at the end, namely:—

"Such resignation shall take effect from the date on which it is received by the chairman and in the case of a chairman from the date on which it is placed before the council."

Repeal of sec-
tion 32 of
Municipal Act
V of 1915.

26. For section 32 of the said Act, the following section shall be substituted, namely:—

" 32. No act of a municipal council or of a committee thereof or of any person acting as chairman, vice-chairman or member of the municipal council or committee shall, except where the Local Government otherwise directs, be deemed to be invalid by reason only of a defect in the establishment of the municipality or committee, or on the ground that the chairman, vice-chairman or any member of the council or committee was not entitled to hold or continue in such office by reason of any disqualification or by reason of any irregularity or illegality in his election or appointment or by reason of such act having been done during the period of any vacancy in the office of chairman, vice-chairman or member of the council or committee.

Amended
by Act
No. 17 of
1925.

Explanation—Nothing contained in this section shall be deemed to exempt any chairman, vice-chairman or member from liability to prosecution under section 314.

27. In sub-section (5) of section 33 of the said Act, after the word 'report' the words 'and the resolutions thereon, if any' shall be inserted.

Amendment
of section 33
of the said
Act by
Act No. 17
of 1925.

28. In sub-section (2) of section 34 of the said Act—

(i) in clause (a), for the words 'municipal council,' the words 'council or chairmen' shall be substituted; and the words 'record, correspondence, plan or other' shall be omitted;

(ii) in clauses (b) and (c), after the word 'council,' the words 'or chairmen' shall be inserted; and

(iii) in clause (d)—

(a) after the word 'council,' the words 'or chairmen' shall be inserted;

(b) for the words 'he may' the words 'they or he may' shall be substituted; and

(c) after the word 'its' the words 'or his' shall be inserted.

29. For section 36 of the said Act, the following section shall be substituted, namely:—

Amendment
of section 36
of the said
Act by
Act No. 17
of 1925.

" 34. (1) The Local Government may, by order in writing—

(i) suspend or cancel any resolution passed, order or notice issued, or licence or permission granted or

(ii) prohibit the doing of any act which is about to be done or is being done

in pursuance or under colour of this Act, if, in their opinion,

(a) such resolution, order, notice, licence, permission or act has not been legally passed, issued, granted or authorized or

(b) such resolution, order, notice, licence, permission or act is in excess of the powers conferred by this Act or any other law or amounts to an 'abuse of such powers, or to the commission of an offence or brings the Government into hatred or contempt or

(c) the execution of such resolution or order, the compliance with such notice, the continuance in force of such licence or permission or the doing of such act is likely to cause danger to human life, health or safety, or is likely to lead to riot or an affray.

(2) If, in the opinion of the district collector, immediate action is necessary in the public interests, he may suspend the resolution, order, notice, licence, permission or act, as the case may be, and report to the Local Government, who may thereupon either rescind the collector's order or after giving the authority or person concerned a reasonable opportunity of explanation, direct that it continue in force with or without modification permanently or for such period as they think fit."

30. In section 33 of the said Act—

(i) in sub-section (2), the words 'registers, books, accounts and other' shall be omitted; and

(ii) in sub-section (3), the words 'records, accounts and other' shall be omitted.

31. For section 43 of the said Act, the following sections shall be substituted, namely:—

"40. (1) The Local Government may, by notification, remove any chairman or vice-chairman—

(a) if, in the opinion of the Local Government, he is incapable of attending to or persistently fails to attend to his functions; or

(b) if, in the opinion of the Local Government, he wilfully omits or refuses to carry out or disobys the provisions of this Act or any rules, by-laws, regulations or lawful orders issued thereunder or abuses the powers vested in him.

Amendment
of section 33
of the
Act V of
1925.

Substitution
of new sec.
40 for the
section 43
of the
Act V of
1925.

Power of
Local
Government
to remove
chairman or
vice-chairman.

(2) The Local Government shall, when they propose to take action under sub-section (1), give the chairman or vice-chairman concerned an opportunity of explanation and the notification issued under the said sub-section shall contain a statement of the reasons of the Local Government for the action taken :

Provided that where a chairman or vice-chairman has disobeyed an order issued under section 34, the Local Government shall not be bound to follow the procedure laid down in this sub-section.

Rule 11-A of
the Rules
(Laid before
Council)
State.

" 40A. (1) Subject to the provisions of this section, a motion expressing want of confidence in the chairman or in the vice-chairman may be made by any councillor.

Motion of
want of confidence
in chairman
or vice-
chairman.

(2) Leave of the council to make the motion shall be asked for by the councillor before the business for the day is entered upon.

(3) The councillor asking for leave shall hand to the chairman, vice-chairman or other presiding councillor a written notice of the motion which he proposes to make.

(4) The presiding councillor shall then read the motion to the council and request those councillors who are in favour of the leave being granted to rise in their places. If less than one-third of the sanctioned strength of the council rise accordingly, the presiding councillor shall inform the councillor that he has not the leave of the council. If not less than one-third of the sanctioned strength of the council rise, the presiding councillor shall announce that leave is granted and that the motion will be taken on such day and time as he may appoint. The day appointed shall not be less than six clear days nor more than fifteen clear days from the day on which leave is asked.

(5) No debate on any motion under this section shall be adjourned. Such debate, if not earlier concluded, shall automatically terminate on the expiry of three hours from the time appointed for its commencement. Upon the conclusion of the debate or upon the expiry of the said period of three hours, as the case may be, the motion shall be put to the vote of the council.

(6) (a) If the motion is carried with the support of not less than two-thirds of the sanctioned strength of the council, the Local Government shall, by notification, remove the chairman or vice-chairman, as the case may be.

(6) If the motion is carried but not by a majority as aforesaid, the Local Government may, if on their opinion, the interests of the municipal administration so require, by notification, remove such chairman or vice-chairman.

(7) If a motion expressing want of confidence in the chairman or vice-chairman is not carried, or having been carried as stated in clause (5) of sub-section (6), is not given effect to by the Local Government, no fresh motion in that behalf shall be discussed for a period of one year from the date of such motion or during the remaining period of the term of such chairman or vice-chairman, whichever is shorter, unless two-thirds of the sanctioned strength of the council rise in their places in support thereof under sub-section (4).

(8) No motion under this section which complies with the requirements of sub-sections (2) and (3) shall be ruled out of order by the presiding councillor.¹¹

32. In section 4) of the said Act—

(i) is sub-section (1)—

(a) for the words "dissolved and reconstituted immediately" the words "dissolved and re-constituted on such date as the Local Government may fix in that behalf" shall be substituted; and

(b) for proviso (a) the following proviso shall be substituted, namely:—

"(a) the Local Government may, in their discretion, from time to time, extend the time fixed by them under this sub-section for the reconstitution of a council which has been dissolved";

(ii) after the same sub-section, the following sub-section shall be inserted, namely:—

"(1 A) Before publishing a notification under sub-section (1), the Local Government shall communicate to the council concerned the grounds on which they propose to do so, fix a reasonable period for the council to show cause against the proposal and consider its explanations or objections, if any:

Provided that where a council has disobeyed an order issued under section 36, the Local Government shall not be bound to follow the procedure laid down in this sub-section."¹²

Amendment
of section 4)
of Act No. 4
of 1910.

(2B) for sub-section (2), the following sub-sections shall be substituted, namely:—

"(2) On the date fixed for the dissolution of the council under sub-section (1), all its members, as well as its chairman and vice-chairman, shall forthwith be deemed to have vacated their offices and fresh elections shall be held and fresh appointments, if any, made in accordance with the provisions of this Act. The newly elected and appointed councillors shall enter upon their offices on the date fixed for the reconstitution of the council.

(2A) Notwithstanding anything contained in sections 1 and 12, the Local Government may, for the period between the dissolution and the reconstitution of a council, appoint any persons to be councillors and one of such persons to be the chairman. The term of office of the councillors and the chairman so appointed shall expire on the date fixed for the reconstitution of the council."

(iv) in sub-section (5)—

(a) in clause (a), for the words 'the chairman and vice-chairman shall forthwith vacate their office', the words 'the chairman and vice-chairman shall forthwith be deemed to have vacated their offices' shall be substituted; and

(b) clause (c) shall be omitted;

(v) in sub-section (4), for the words and figures 'proviso (a) to section 5, sub-section (1)' the words and figures 'proviso (a) to sub-section (1) of section 5' shall be substituted;

(vi) in sub-section (5), after the word and figure 'sub-section (1)' the words and figure 'or sub-section (4)' shall be added; and

(vii) after sub-section (5), the following sub-section shall be added, namely:—

"(6) When a council is dissolved or suspended under this section, the Local Government until the date of reconstitution and the reconstituted council thereafter shall be entitled to all its assets and be subject to all its liabilities as on the date of the dissolution, suspension, and reconstitution respectively."

33. In section 42 of the said Act, for the words 'power to make such contracts' the words 'all such powers' shall be substituted.

Amendment
of section 42
of the
Act. T of
1908.

Substitution
of new
section for
section 43 of
Madras Act
V of 1936.
Effect of
amendment
provision.

34. For section 43 of the said Act, the following section shall be substituted, namely:—

"43. (1) The election to every seat on a municipal council reserved under sub-section (3) of section 7 for Mahomedans, Indian Christians and Adi-Dravidas or Adi-Andras and for any other minority community or depressed or backward class shall be made by all the electors of the municipality, to whichever community or class they may belong.

(2) For the purposes of election of councillors to the non-reserved seats on a municipal council, the Local Government may, by notification,—

(a) divide the municipality into wards; and

(b) determine the number of councillors to be returned by each ward.

(3) When issuing under sub-section (2) a notification which materially alters the existing division of a municipality into wards, the Local Government may direct that the municipal council be dissolved and reconstituted on such date as the Local Government may fix in this behalf and thereupon the provisions of sub-sections (1), (2), (3A) and (4) of section 41 shall apply, so far as may be, to such dissolution and reconstitution.

(4) When the number of councillors to be returned by a ward is altered or when a new ward is formed, the prescribed authority shall, with the approval of the Local Government, determine—

(a) the ward which each elected councillor then on the council other than a councillor returned to a reserved seat shall be deemed to represent; and

(b) the ward or wards in which elections shall be held to fill up the vacancies, if any, in the council."

Amendment
of section 44
of Madras
Act V of
1936.

35. In section 44 of the said Act—

(i) in sub-section (1), for the word 'chairman' the words 'prescribed authority' shall be substituted;

(ii) sub-sections (2), (3) and (4) shall be renumbered as (4), (2) and (3) respectively; and

(iii) in sub-section (4) as renumbered, for the words 'under this section' the words and figure 'under sub-section (1)' shall be substituted.

36. For sections 46 and 46 of the said Act, the following section shall be substituted, namely:—

Substitution
of new section
46 in section
46 of Madras
Act V of
1905.

" 45. (1) No person shall be included in the electoral roll as qualified to vote unless—

Qualification
for voting.

(a) he is a British subject or a subject of a State in India;

Provided that the Local Government may exclude from the scope of this restriction any alien or class of aliens;

(b) he has attained the age of twenty-one years in the year preceding that in which the electoral roll is published;

(c) he has been assessed in such preceding year to any tax payable to the Government of India or to the Local Government or to any local authority in the Presidency of Madras or is a retired, pensioned or discharged officer, non-commissioned officer or soldier of His Majesty's regular forces; and

(d) he has resided in the municipality for one hundred and twenty days in the aggregate in such preceding year.

(2) Any company or association which for the year preceding that in which the electoral roll is published has been assessed to the tax mentioned in clause (a), (b) or (c) of sub-section (1) of section 75 or the tax mentioned in clause (a) of section 75 shall also be entitled to be included in the electoral roll for the ward in which the principal office of such company or association is situated. The vote of such company or association at any election shall be given by a person authorized by it in the manner prescribed."

37. For section 47 of the said Act, the following section shall be substituted, namely:—

Substitution
of new section
47 in section 47
of Madras
Act V of
1905.

" 47. No person who is of unsound mind, a deaf-mute or a idiot shall vote at any election to a municipal council."

Disqualifi-
cation
from
voting.

Amendment
of section 48
of the
Act 5 of
1924.

38. In section 44 of the said Act—

(i) in sub-section (1)—

(a) in clause (a), the letter 'e' at the commencement and the word 'and' at the end shall be omitted; and

(b) clause (2) shall be omitted;

(c) in sub-section (2), the word 'salaried' and the words 'other than a village officer' shall be omitted; and

(d) to the same sub-section, the following proviso shall be added, namely:—

"Provided that this prohibition shall not apply to holders of the holder of any office which does not involve both of the following incidents, namely, that the incumbent—

(a) is a whole-time servant of the Government;

and

(b) is remunerated either by salary or fees;

Provided further that if any question arises either before or after an election whether any person is or is not disqualified under this sub-section, the question shall be referred to the Local Government whose decision shall be final."

39. In section 49 of the said Act—

(i) in sub-section (2)—

(a) clauses (i) to (vi) shall be lettered as (a) to (f) respectively;

(b) in clause (b) as so lettered, before the words 'an unincorporated bankrupt' the words 'an applicant to be adjudicated' a bankrupt or insolvent or' shall be inserted;

(c) in clause (c) as so lettered, for the words 'an incorporated company' the words 'a company' shall be substituted;

(d) the proviso to the sub-section shall be inserted as a proviso to clause (c) as so lettered; and in the said proviso, for the words 'such a contract or work as aforesaid' the words 'such contract or work' shall be substituted;

(e) after clause (e) as so lettered, the following clause shall be inserted, namely:—

"(f) employed as paid legal practitioner on behalf of the council, or has accepted employment as legal practitioner against the council and the employment in either case is subsisting on the said date."

(f) in clause (f) as so lettered, the words 'or an honorary magistrate for the municipal town' shall be omitted;

Amendment
of section 49
of the
Act 5 of
1924.

Amendment
of the
Act 5 of
1924.

(g) after the same clause, the following clause shall be inserted, namely:—

"(4e) a person who having been in the service of the municipal council has resigned his appointment within a period of two years prior to the said date or who has been dismissed from the service of any local authority in the presidency of Madras";

(h) in clause (e) as so lettered, after the word 'effect' the words 'or has already been elected or appointed a councillor whose term of office has not yet commenced' shall be inserted;

(i) for clause (f) as so lettered, the following clause shall be substituted, namely:—

"(f) the servant or employer of a councillor holding office on the said date or was the servant or employer of such councillor within a period of two years prior to the said date; and

(ii) sub-section (4) shall be omitted.

40. In section 59 of the said Act—

(i) in sub-section (1)—

(a) in clause (a), before the word 'court,' the word 'criminal' shall be inserted;

(b) in clause (d), for the words and figures 'section 49, sub-section (2)' the words, figures and letter 'clause (e) of sub-section (2) of section 42' and for the words 'an incorporated company' the words 'a company' shall be substituted and the words 'or is employed as paid legal practitioner on behalf of the council or accepts employment as legal practitioner against the council' shall be omitted;

(c) after clause (d), the following clause shall be inserted, namely:—

"(4d) is employed as paid legal practitioner on behalf of the council or accepts employment as legal practitioner against the council";

(d) in clause (e), for the word 'post' the word 'anyone' and for the words and figures 'section 49, sub-section (2), clause (iv)' the words, figures and letter 'clause (d) of sub-section (2) of section 42' shall be substituted;

(e) after clause (e), the following clause shall be inserted, namely:—

"(e) is dismissed from the service of any local authority in the presidency of Madras;

(f) clause (g) shall be omitted; and

Amendment
of section 40
of Madras
Act No. 12
1926.

(g) for clause (f), the following clause shall be substituted, namely :—

"(g) absents himself from the ordinary meetings of the council for three consecutive months commencing from the date on which he last attended such a meeting or, if, within that period less than three such meetings have been held, from three such consecutive meetings of the council held after the last ordinary meeting he attended ;

Provided that no ordinary meeting from which a councillor absents himself shall be counted against him under this clause, if due notice of that meeting has not been given to him.

Explanation.—In this clause, the expression 'ordinary meeting' shall not include—

(a) a meeting convened on a requisition under the provisions of rule 3 of Schedule III, or

(b) a meeting held under sub-rule (2) of rule 2 of the said Schedule ;

(c) in sub-section (3) :—

(a) for the words and letter 'or clause (g)' the words and figure 'of sub-section (1)' shall be substituted ;

(b) the words 'or order' shall be omitted ; and

(c) the following sentence shall be added at the end, namely :—

"And any person elected or appointed to fill the vacancy in the interim shall on such restoration vacate office ;" and

(d) for sub-section (4), the following sub-section shall be substituted, namely :—

"(4) Where a person ceases to be a councillor under clause (i) of sub-section (1), the chairman shall at once intimate the fact in writing to such person and report the same to the council at its next meeting. If such person applies for restoration no more to the council on or before the date of its next meeting or within fifteen days of the receipt by him of such intimation, the council may at the meeting next after the receipt of such application restore him to his office of councillor ;

Provided that a councillor shall not be so restored more than twice during his term of office."

41. In section 51 of the said Act—

(i) in sub-sections (1) and (2), before the words and figure 'section 49 or section 50' the words and figure 'sub-section (1) of section 48' shall be inserted ; and

Amendment
of section 51
of Statutes
Act V of
1906

(5) for sub-section (3), the following sub-section shall be substituted, namely :—

“(3) Pending such decision, the councillor shall be entitled to act as if he were not disqualified.”

42. Sections 51, 53, 54, 55, 57, 58 and 59 of the said Act shall be omitted.

Amendment of sections 51, 53, 54, 55, 57, 58 and 59 of the said Act of 1922.

43. For section 60 of the said Act, the following section shall be substituted, namely :—

Substitution of new section 60 for section 60 of the said Act of 1922.

“60. Every person convicted of an offence punishable under section 55 or under Chapter IX A of the Indian Penal Code shall be disqualified from voting or from being elected in any election to which the Act applies or from holding the office of municipal councillor or chairman for a period of five years from the date of his conviction :

Amendment of section 60 of the said Act of 1922.

ARTICLE 43, Section 43, Indian Local Boards Act, 1922.

Provided that the Local Government may direct that such conviction shall not operate as a disqualification.”

44. In sub-section (1) of section 51 of the said Act, for the word ‘ erections ’ the word ‘ works ’ shall be substituted.

Amendment of section 51 of the said Act of 1922.

45. In section 63 of the said Act—

Amendment of section 63 of the said Act of 1922.

(i) for the words ‘ with the consent of the municipal council ’ make over to a municipal council, ’ the words ‘ with the consent of a municipal council, make over to the council ’ and for the words ‘ such council ’ the words ‘ the council ’ shall be substituted ; and

(ii) after the words ‘ the council shall manage, ’ the words ‘ and superintend ’ shall be inserted.

46. In section 65 of the said Act, for the word ‘ purposes, ’ the words ‘ any purpose ’ shall be substituted.

Amendment of section 65 of the said Act of 1922.

47. In section 66 of the said Act, for the words ‘ with the consent of the council of any municipality, transfer to any municipal council, ’ the words ‘ with the consent of a municipal council, transfer to the council ’ and for the words ‘ lawful for each council to undertake the

Amendment of section 66 of the said Act of 1922.

management of the institution or the execution of the work', the words 'lawful for the council to undertake such management or execution' shall be substituted.

Amendment of section 48 of Madras Act V of 1906.

48. In sub-sections (1) and (2) of section 48 of the said Act, for the expression 'Rs. 500' the words 'one thousand rupees' shall be substituted.

Amendment of section 49 of Madras Act V of 1906.

49. In sub-section (1) of section 49 of the said Act, for the expression 'Rs. 100', the words 'one hundred rupees' shall be substituted.

Substitution of new section for section 50 of Madras Act V of 1906.

50. For section 50 of the said Act, the following section shall be substituted, namely:—

Establishment of Municipal Council.

"50. (1) The sanction of the council shall be obtained for all proposals for fixing or altering the number, designations and grades of municipal officers and servants and the salaries, fees and allowances payable to them.

(2) Such proposals shall be taken into consideration by the council only at the instance of the chairman, and the council may sanction them with or without modifications."

Substitution of new section for sections 51 and 52 of Madras Act V of 1906.

51. For sections 51 and 52 of the said Act, the following section shall be substituted, namely:—

The Municipality, the health officer and the engineer.

"51. (1) If, in any municipality, there is no salary attached to the office of chairman, a post of secretary may be instituted by the council.

(2) (a) Any municipal council, by special resolution may, and every council which during three consecutive years has realised an income of one hundred thousand rupees from ordinary receipts, shall if so required by the Local Government, sanction a post of health officer and a post of municipal engineer.

(b) The Local Government shall appoint these officers and fix their salaries.

(c) No such officer shall be removed from office except by the Local Government.

(d) Every secretary, health officer or municipal engineer shall devote his whole time to the duties of his

office and no secretary shall, and no health officer or municipal engineer shall, without the previous sanction of the Local Government engage in any profession, trade or business not pertaining to the duties of his office.

52. For section 73 of the said Act, the following section shall be substituted, to-wit:—

Substitution
of new section
73 of the said Act
of 1915.

"73. Excepting the health officer and the municipal engineer, all officers and servants of a municipal council shall be appointed by the chairman in accordance with any rules which the Local Government may have made in this behalf:

Deleting of
appointments
other than
those of the
health officer
and the
municipal
engineer.

Provided that in case of emergency—

(a) the chairman may appoint temporarily such officers and servants as may in his opinion be required for the purposes of this Act and the employment of whom for any particular work has not been prohibited by any resolution of the municipal council; and

(b) every appointment made under clause (a) shall be reported by the chairman to the council at its next meeting."

53. In section 74 of the said Act—

Amendment
of section 74
of the said Act
of 1915.

(i) in the opening paragraph, for the words and figures 'provisions of sections 12, 13, 73 and 77 and any rules made by the Governor in Council' the words 'provisions of this Act and any rules which the Local Government may have made' shall be substituted;

(ii) in clause (c), for the words 'and acting allowances' the words 'acting allowances and travelling allowances' shall be substituted; and

(iii) in proviso (i), for the words 'and leave allowances, gratuity or pension granted under these regulations' the words 'leave allowances, travelling allowances, pension or gratuity provided for in such regulations' shall be substituted.

54. In section 75 of the said Act—

Amendment
of section 75
of the said Act
of 1915.

(i) for the word 'fine', the words 'cessure', 'fine, withhold promotion from' shall be substituted; and

(ii) after the words 'municipal officer or servant' the words 'in its service' shall be inserted.

Substitution
of new section
for section 76
of Statute No.
V of 1911.

55. For section 76 of the said Act, the following section shall be substituted, namely:—

Power to
grant leave to
officials and
members.

"75. The Local Government may grant leave to the health officer and the municipal engineer and the chairman may grant leave to all other municipal officers and servants."

Insertion of
new section
77 A in
Statute No.
V of 1911.

56. After section 77 of the said Act, the following section shall be added, namely:—

Power to call
out of any
thing of
municipal
interest or
service.

"77 A. (1) Notwithstanding anything contained in this Act, the Local Government may, by notification, constitute any class of officers or servants of municipal councils into a provincial service;

Provided that no notification shall be issued under this sub-section:—

(i) unless all the municipal councils constituted under this Act have been consulted in respect thereof, and

(ii) unless a majority of the councils so consulted have passed a resolution supporting such issue.

(2) Upon the issue of a notification under sub-section (1), the Local Government shall have power to make rules regulating the classification, methods of recruitment, conditions of service, pay and allowances, and discipline and conduct of the provincial service thereby constituted and such rules may vest jurisdiction in relation to such service in the Local Government or in such other authority or authorities as may be prescribed therein."

Substitution
of section 58
of Statute No.
V of 1911.

57. In section 58 of the said Act:—

(i) in clause (b) of sub-section (1), for the words 'a tax on companies' the words 'a companies tax' shall be substituted;

(ii) in the first proviso:—

(a) for the words 'carrying into effect', the word 'proving' shall be substituted; and

(b) after the words 'publish a notice', the words 'in the district gazette' shall be inserted;

(iii) in the second proviso, for the word 'Government' occurring for the first time, the words 'the Local Government' shall be substituted; and

(iv) after the second proviso, the following additional proviso shall be inserted, namely:—

"Provided also that where any resolution under this section has taken effect for a particular year as proposed to alter the rates or date fixed in such resolution so far as that year is concerned shall, without the sanction of, or a direction from, the Local Government, be taken into consideration by the council."

58. In section 79 of the said Act—

(i) in clause (a), for the words and figures "the Indian Income-tax Act VII of 1918", the words "any Act of the Indian Legislature for the time being in force" and for the words "tax on companies", the words "companies tax" shall be substituted;

Amendment
of section 79
of Indian Act
V of 1922.

(ii) in clause (b), for the words "entering or leaving the municipality", the words "leaving the municipality or its neighbourhood" shall be substituted; and

(iii) to the same clause, the following proviso shall be added, namely:—

"Provided that no portion of the proceeds of such tax shall, except with the sanction of the Local Government, be expended for purposes other than making arrangements for the health and comfort of the pilgrims or the improvement or development of the municipal area."

59. In section 80 of the said Act, for the words "the tax or toll will be levied from a day to be specified in the notification" the words "the date from which and the period of levy, if any, for which such tax or toll shall be levied" shall be substituted.

Amendment
of section 80
of Indian Act
V of 1922.

60. In section 81 of the said Act—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

Amendment
of section 81
of Indian Act
V of 1922.

"(1) If the council resolves that a property tax shall be levied, such tax shall be levied on all buildings and lands within municipal limits save those exempted by or under this Act or any other law. The property tax may comprise—

(a) a tax for general purposes;

(b) a water and drainage tax to provide for expenses connected with the construction, maintenance, repair, extension or improvement of water or drainage works heretofore provided or hereafter to be provided;

(c) a lighting tax to provide for expenses connected with the lighting of the municipality by gas or electricity;

(d) a scavenging tax to provide for expenses connected with the removal of rubbish, filth or the carcasses of animals from private premises; and

(e) a railway tax to be used solely for or to further the construction and maintenance of railways:

Provided that the railway tax shall not be levied unless the levy is determined by a resolution of the municipal council supported by not less than three-fourths of the members present at a meeting specially convened in that behalf, such resolution being continued after a period of six months by a like majority at a like meeting and sanctioned by the Local Government *;

(8) in sub-section (2) —

(a) for the words 'These taxes' at the commencement, the words 'Save as otherwise provided in this Act, these taxes' shall be substituted; and

(b) for the words 'lands and buildings', the words 'lands or buildings or both' shall be substituted; and

(iii) after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) The municipal council may, in the case of lands which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to, buildings, levy these taxes at such percentage of the capital value of such lands as it may fix:

Provided that such percentages shall not exceed the maxima, if any, fixed by the Local Government and that the capital value of such lands shall be determined in such manner as may be prescribed."

61. In section 22 of the said Act—

(i) in sub-section (2), after the word 'deduction', the words 'in the case of buildings only' shall be inserted;

(ii) in the proviso—

(a) for clause (a), the following clause shall be substituted, namely:—

"(a) in the case of—

(i) any Government or railway building or

Section 129
(2) (i) and
(ii) (a) and
omitted
For clause
(a) of
Section
proviso Act,
1924.

Amendment
of section 22
of Act No.
Act V of 1922.

(ii) any building the gross annual rent of which cannot, in the opinion of the chairman, be estimated, the annual value of the premises shall be deemed to be six per centum of the total of the estimated value of the land and the estimated present cost of erecting the building after deducting for depreciation a reasonable amount which shall in no case be less than ten per centum of such cost; and " ; and

(3) in clause (3), after the word 'machinery' the words 'and furniture' shall be inserted.

62. (1) Section 83 of the said Act shall be re-numbered as sub-section (1) of section 83 and in the section as re-numbered—

Amendment
of section 83
of the
Act of 1908.

(i) in clause (a), for the words 'buildings used for educational purposes and libraries and play-grounds which are open to the public and from which an income is derived' the words 'buildings used for educational purposes, libraries and play-grounds which are open to the public and ancient monuments protected under the Ancient Monuments Preservation Act, 1904,' shall be substituted; and

(ii) for clause (c), the following clause shall be substituted, namely:—

"(c) burial and burning grounds included in the book kept at the municipal office under section 281."

(2) To the section as re-numbered, the following sub-sections shall be added, namely:—

"(3) The water and drainage tax shall not be levied on any land exclusively used for agricultural purposes and not deriving any benefit from the water or drainage works or apparatus of which the tax is imposed.

(4) The Local Government may by notification exempt any particular part of a municipality from the payment of the whole or a portion of the water and drainage tax or of the lighting tax on the ground that such area is not deriving full benefit from the water-supply and drainage or from the lighting system.

(5) The municipal council may exempt any building or land from the whole or any portion of the scavenging tax if it is satisfied that the owner or occupier has made efficient arrangements for the daily removal therefrom of rubbish, filth and the carcases of animals.

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Section 83,
Act of 1908,
as amended.

(b) The municipal council may by a general resolution exempt any building or land from the property tax—

(i) if the annual value of the same does not exceed a sum specified in the said resolution, such sum not being greater than eighteen rupees; and

(ii) the proprietor does not own any other building or land assessed to the property tax and is not liable to companies, profession or income tax."

Substitution
of new section
for section 83
of Madras
Act V of 1919.

63. For section 84 of the said Act, the following section shall be substituted, namely :—

Section to
be revised.

"84. (1) The rate of any class of property tax on lands when levied on their annual value may be lower than the rate of the same class of property tax on buildings but either rate shall be uniform throughout the municipal area on all buildings or on all lands liable to be taxed on their annual value, as the case may be :

Provided that the aggregate property tax leviable in the case of Right Houses, piers, wharves and jetties shall not exceed four per cent of their annual value.

(2) The rate of any class of property tax shall be uniform throughout the municipal area on all lands liable to be taxed on their capital value."

Substitution
of new section
for section 84
of Madras
Act V of 1919.

64. For section 85 of the said Act, the following section shall be substituted, namely :—

Property tax
on shops.

"85. The property tax shall be levied every half-year and shall, save as otherwise expressly provided in Schedule IV, be paid by the owner of the assessed premises within thirty days after the commencement of the half-year."

Substitution
of new section
for section 85
of Madras
Act V of 1919.

65. For section 87 of the said Act, the following section shall be substituted, namely :—

Vacant
premises.

"87 (1). When any building other than one not ordinarily let has been vacant and unlet for thirty or more consecutive days in any half-year, the chairman shall remit so much not exceeding one-half of such portion of the tax as relates to the building, only as is proportionate to the number of days during which the building was vacant and unlet in the half-year.

(2) Every demand for remission under subsection (1) shall be made during the half-year in respect of which the remission is sought or in the following half-year and not afterwards.

(3) (a) No demand for such remission shall be entertained unless the owner of the building or his agent has previously thereto given notice to the chairman of the building being vacant and unlet and the period in respect of which the remission is made shall be calculated from the date of delivery of such notice.

(4) Every such notice shall expire with the half-year during which it is so delivered and shall have no effect thereafter.⁶

66. For sections 89 and 90 of the said Act, the following sections shall be substituted, namely:—

Repeal of section 89 and 90 of the said Act of 1904.

89. (1) (a) If any building in a municipality is constructed or reconstructed, the owner shall give notice thereof to the chairman within fifteen days from the date of completion or occupation of the building whichever is earlier.

Owner's obligation to give notice of reconstruction, reconstruction or demolition of building.

(b) If such date falls within the last two months of a half-year, the owner shall, subject to notice being given under clause (a), be entitled to a remission of the whole of the tax or enhanced tax, as the case may be, payable in respect of the building only for that half-year.

(c) If such date falls within the first four months of a half-year, the owner shall, subject to notice being given under clause (a), be entitled to a remission of so much not exceeding a half of the tax or enhanced tax, as the case may be, payable in respect of the building only, for that half-year, as is proportionate to the number of days in that half-year preceding such date.

(2) (a) If any building in a municipality is demolished or destroyed, the owner shall, until notice thereof is given to the chairman, be liable for the payment of the property tax which would have been leviable had the building not been demolished or destroyed.

(b) If such notice is given within the first two months of a half-year, the owner shall be entitled to a remission of the whole of the tax payable in respect of the building only, for that half-year.

(c) If such notice is given within the last four months of a half-year, the owner shall be entitled to a remission of so much not exceeding a half of the tax payable in respect of the building only, for that half-year, as is proportionate to the number of days in that half-year preceding the demolition or destruction as the case may be.

Remission of tax in cases provided for under this section shall be in the whole of a half-year.

"80. (1) If any area is included within a municipality the owner of every building or land in such area shall,—

(a) if the date of such inclusion falls within the last two months of a half-year, not be liable to pay any property tax in respect thereof for that half-year; and

(b) if such date falls within the first four months of a half-year, be entitled to a remission of so much not exceeding a half of the property tax payable in respect thereof for that half-year, as is proportionate to the number of days in that half-year preceding such date.

(2) If any area is excluded from a municipality the owner of every building or land in such area shall be entitled,—

(a) if the date of such exclusion falls within the first two months of a half-year, to a remission of the whole of the property tax payable in respect thereof for that half-year; and

(b) if such date falls within the last four months of a half-year, to a remission of so much not exceeding a half of the property tax payable in respect thereof for that half-year, as is proportionate to the number of days in that half-year preceding such date.*

(3) No remission shall be granted under sub-section (2) in respect of any building or land unless an application for such remission is made to the chairman within three months from the date of the exclusion of the area in which the building or land is situated.*

67. In sub-section (1) of section 91 of the said Act, after the words "measurements of the land", the words "and with such other information as the chairman may require" shall be inserted.

68. For section 92 of the said Act and the heading thereto, the following heading and section shall be substituted, namely:—

" Companies tax.

"92. (1) If the council resolves that a companies tax shall be levied, every company which, after the date

A amendment of section 91 of the said Act, V of 1906.

Substitution of new section for section 92 of the said Act, V of 1906.
Companies tax.

specified in the notification published under section 83 in pursuance of such resolution transacts business in the municipality for sixty days in the aggregate in any half-year, shall pay for such half-year a tax on the income derived by or arising or accruing to such company in the said municipality or derived under the provisions of this Act to be derived by or to arise or accrue to such company in the said municipality, in accordance with the rules in schedule IV.

(1) A company otherwise liable for companies tax under sub-section (1) shall not be exempt from such liability by reason only of the principal office of the company or the place from which its business is controlled being situated outside the municipality imposing the tax.

(2) Income derived by or arising or accruing to a company by the disposal outside a municipality by sale, exchange or otherwise of any article, commodity or produce manufactured or acquired by purchase, exchange or otherwise in that municipality, and income derived by or arising or accruing to a company outside a municipality in respect of a business transacted within that municipality, shall be deemed to have been derived by or to arise or accrue to such company in that municipality.

(3) No company which shall prove that it has paid the sum due on account of the companies tax or profession tax levied under this Act, or under the Madras City Municipal Act, 1919, or under the Madras Local Boards Act, 1920, or of any tax of the nature of a companies tax or profession tax imposed under the Indian Contaminants Act, 1924, for the same half-year to any other municipal council or local board or contaminant authority in the Presidency of Madras, shall be liable, in respect of income on account of which the tax has been paid, to pay to any municipal council, local board or contaminant authority more than the difference between such sum and the amount to which it is otherwise liable for the companies tax for the same half-year under this Act, or any of the aforesaid Acts."

69. For section 93 of the said Act, the following section shall be substituted, namely:—

"93. (1) If the council resolves that a profession tax shall be levied, every person who, after the date specified

Madras Act
IV of 1919,
Madras Act
XIV of 1920,
Act IV of
1924.

Substitution
of new sec-
tion for
section 93 of
Madras
Act IV of
1919.

Profession
tax.

in the notification published under section 80 in pursuance of such resolution, in any half-year—

(a) exercises a profession, art, or calling or transacts business or holds any appointment, public or private,

(i) within the municipality for not less than sixty days in the aggregate, or

(ii) without the municipality but who resides in the municipality for not less than sixty days in the aggregate, or

(8) resides in the municipality for not less than sixty days in the aggregate and in receipt of any pension or income from investments,

shall pay a half-yearly tax in accordance with the rules in Schedule IV.

(2) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1) as being liable to the tax.

(3) No person who shall prove that he has paid the same due on account of the profession tax levied under this Act, or under the Madras City Municipal Act, 1919, or under the Madras Local Boards Act, 1920, or of any tax of the nature of a profession tax imposed under the Indian Customs Act, 1924, for the same half-year to any other municipal council or local board or entertainment authority in the Presidency of Madras shall be liable, by reason merely of change of appointment or place of business or residence to pay to any municipal council, local board or entertainment authority more than the difference between such sum and the amount to which he is otherwise liable for the profession tax for the half-year under this Act, or any of the aforesaid Acts.

(4) Nothing contained in this section shall be deemed to render a person who resides within the local limits of one local authority and exercises his profession, art or calling or transacts business or holds any appointment within the limits of another local authority liable to profession tax for more than the higher of the amounts of the tax leviable by either of the local authorities. In such a case the Local Government shall apportion the tax between the local authorities in such manner as they may deem fit and the decision of the Local Government shall be final.

Madras
IV of 1919
Madras
XII of 1920
Act II
1924

70. Section 81 of the said Act shall be removed from under the heading "Profession tax" and placed under the heading "Provision common to companies and profession tax" and for the said section, the following sections shall be substituted, namely:—

"91 A. (1) Where in any municipality a profession tax only and no companies tax is levied, all companies shall be liable to profession tax.

(2) Where in any municipality both a companies tax and a profession tax are levied, companies deriving incomes making them liable to companies tax shall not be liable to profession tax and companies deriving incomes not so liable shall, subject to the provisions of section 95, be liable to profession tax.

"91. The companies tax leviable from a firm or association and the profession tax leviable from a firm, association or joint Hindu family may be levied from any adult member of the firm, association or family concerned.

"94 A. (1) If a company or person employs a servant or agent to represent it or him for the purpose of transacting business in a municipality, such company or person shall be deemed to transact business within the municipality and such servant or agent shall be liable for the companies or profession tax, as the case may be, in respect of the business of such company or person, whether or not such servant or agent has power to make binding contracts on behalf of such company or person.

(2) Where one company or person is the agent of another company or person, the former company or person shall not be liable separately to the companies or profession tax, on the same income as that of the principal."

71. For section 95 of the said Act, the following section shall be substituted, namely:—

"95. If the companies tax due from any company or the profession tax due from any person or company in respect of any half-year is not paid, the chairman shall cause a notice to be served on such company or person to pay it within fifteen days of the date of such service."

Amendment
of section 72
of Malacca Act
V of 1934.

72. In section 72 of the said Act—

(i) for the words 'persons occupying such building or land,' the words 'persons occupying such building, land, hotel, boarding or lodging house, club or residential chambers' shall be substituted; and

(ii) the word 'trade' occurring after the words 'profession, art' shall be omitted.

Amendment
of section 73
of Malacca Act
Act V of 1934.

73. In clause (3) of section 73 of the said Act, for the words 'incorporated company' the word 'company' shall be substituted.

Amendment
of section 74
of Malacca Act
V of 1934.

74. For sub-section (1) of section 75 of the said Act, the following sub-section shall be substituted, namely:—

"(1) If the council resolves that a tax on carriages and animals shall be levied the chairman shall levy the said tax half-yearly on carriages and animals kept within the municipality which are of the kinds specified in Schedule IV."

Amendment
of section 75
of Malacca Act
V of 1934.

75. In section 75 of the said Act—

(i) in sub-section (1), the words 'or let out for hire' shall be omitted; and

(ii) in sub-section (3), for the words 'is leviable' the words 'shall be leviable' shall be substituted.

Amendment
of section 76
of Malacca Act
V of 1934.

76. The proviso to clauses (d), (e) and (f) of section 100 of the said Act shall be omitted and to the said section the following proviso shall be added, namely:—

"Provided that the exemption under clauses (d), (e) and (f) shall not extend to any officer or soldier who is not controlled by the exigencies of military duty in service within municipal limits nor to more than one horse, one motor-cycle, or one bicycle, as the case may be, for each such officer or soldier."

Amendment
of section 103
of Malacca Act
V of 1934.

77. In section 103 of the said Act—

(i) in sub-section (1), for the words 'carriage or animal tax' the words 'tax on carriages and animals' shall be substituted; and

(ii) after sub-section (2), the following sub-section shall be added, namely:—

"(3) On the expiry of the period of one week referred to in sub-section (2) the chairman shall cause a notice to be served on each person requiring him to pay

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within fifteen days of the date of such service the sum for which, in the opinion of the chairman, such person is liable on account of the tax on carriages and animals."

78. In sub-section (1) of section 103 of the said Act—

Amendment
of section 103
of Madras Act
V of 1928.

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) If the council resolves that a tax shall be levied on cabs, the chairman shall levy the said tax half-yearly at the rate (which shall not exceed four rupees per cab per half-year), fixed by the council and specified in the notification published under section 80 in pursuance of such resolution and from the date specified in such notification in respect of all cabs kept within the municipality;" and

(ii) in sub-section (6), for the word 'tax-payer,' the words 'person who pays any tax to the municipality' shall be substituted.

79. In section 103 of the said Act, the words 'or let out for hire' shall be omitted.

Amendment
of section 103
of Madras Act
V of 1928.

80. After section 103 of the said Act, the following heading and section shall be inserted, namely:—

Insertion of
new section
103A in
Madras Act
V of 1928.

"Taxes leviable under sections 78 and 103.

"103A. Where the Madras Hackney Carriage Act, 1911, is in force in any area of a municipality, the person appointed to perform the functions of the Commissioner under the said Act in respect of such area shall, before registering any hackney carriage under the said Act, satisfy himself that the municipal council has received payment of the tax, if any, due under section 93 or section 103, as the case may be, on account of the last preceding half-year and the current half-year."

Provision
of municipal
tax notified in
regulation
under Madras
Act V of 1911.

81. In sub-section (1) of section 103 of the said Act—

Amendment
of section 103
of Madras
Act V of
1928.

(i) for the words 'If the chairman of a hill station municipality publishes a notification under section 80,' the words 'If a hill station municipal council resolves,' and for the words 'he shall collect,' the words 'the chairman shall collect' shall be substituted; and

(ii) after the words 'specified in the notification,' the words and figures 'published under section 80 in pursuance of such resolution' shall be inserted.

Amendment
of section 110
of Madras
Act V of
1926.

82. In section 110 of the said Act—

(i) in the opening paragraph, for the words and figures "If the chairman publishes a notification under section 60", the words "If the council resolves" and for the words "from the date specified in the notification" the words and figures "published under section 80 in pursuance of such resolution and from the date specified in such notification" shall be substituted; and

(ii) in the proviso—

(a) the word "or" occurring at the end of clause (a) shall be omitted,

(b) the word "or" shall be added at the end of clause (a); and

(c) after clause (c), the following clause shall be added, namely:—

"(f) carrying a member of the Auxiliary Force, India, or of the Indian Territorial Force in uniform and on duty or proceeding to or returning from duty."

Amendment
of section 111
of Madras
Act V of
1926.

83. (1) In sub-section (1) of section 111 of the said Act, the words "toll-bars and" shall be omitted.

(2) To the same section the following proviso shall be added, namely:—

"Provided that—

(a) no toll-stations shall be constructed on the boundary between contiguous municipalities, and

(b) the Local Government may either generally or in any particular case issue such orders as they may deem fit for regulating the number and location of toll-stations, and determining in the case of neighbouring local authorities which of the local authorities shall be in charge of particular toll-stations and how much of the revenue realized by any such local authority from a toll-station or toll-stations in its charge shall be paid to another neighbouring local authority."

Insertion of
new section
112 A
in
Madras Act V
of 1926.
Prohibition of
obstruction, etc.

84. After section 111 of the said Act, the following section shall be inserted, namely:—

"112 A. No person shall construct a toll-bar or erect or place any other obstruction to traffic at or near a toll-station."

Amendment
of section 114
of Madras
Act V of
1926.

85. In section 114 of the said Act, the words "toll-bar or" in both the places where they occur, shall be omitted.

86. In section 115 of the said Act—

(i) in sub-section (1), for the words and figures 'tax payable under the Indian Income-tax Act, 1918', the words 'income-tax payable under any Act of the Indian Legislature for the time being in force' shall be substituted;

Amendment
of section 115
of Indian Act
of 1918.

(ii) in sub-section (3), for the words and figures 'the Indian Income-tax Act, 1918', the words and figures 'the Indian Income-tax Act, 1922' shall be substituted; and

(iii) in sub-section (4), for the words and figures 'section 84 of the said Act' the words and figures 'section 85 of the Indian Income-tax Act, 1922' shall be substituted.

87. For section 116 of the said Act, the following section shall be substituted, namely:—

Substitution
of new section
for section
116 of Indian
Act of 1918.

" 116. (1) Where occasions for pilgrimages occur at intervals of years or only once or twice in a single year, a tax on persons leaving a municipality or its neighbourhood by railway shall be levied in respect of each occasion only for a specified period. Where occasions for pilgrimages are more frequent or a place of pilgrimage is one of perennial resort, the tax may be levied throughout the year.

Levy of pilgrim tax.

(2) The occasion and the period of levy of the tax shall, in consultation with the railway administration concerned and with the previous approval of the Local Government, be determined by the municipal council.

(3) If the council resolves that the tax shall be levied, such tax shall be collected from the date and during the period specified in the notification published under section 30 in pursuance of such resolution as a surcharge on the tickets of all passengers travelling by railway from any one of the railway stations in or near the municipality and named in such notification to any other railway station more than a specified distance therefrom.

(4) The rates at which the tax shall be levied on such class of tickets shall be determined by the municipal

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council but shall not exceed the rates in the following table:—

(1)	Tar					
	For limited periods.			Throughout the year.		
	(2)			(3)		
	Rs.	A.	P.	Rs.	A.	P.
For first-class tickets.	0	8	0	0	4	0
For second-class tickets.	0	4	0	0	2	0
For intermediate class tickets.	0	3	0	0	1	0
For third-class tickets.	0	2	0	0	1	0

Provided that the rates leviable on season tickets, if any, shall be determined by the municipal council in consultation with the railway administrations concerned but shall not for a period of one month or any less period exceed six times the rates given in column (3) of the above table.

(5) The Local Government may make rules not inconsistent with this Act for regulating—

(i) the collection of the tax,

(ii) the payment thereof to the council concerned,

(iii) the deduction of any expenses incurred by railway administrations in the collection thereof, and

(iv) the decision of disputes—

(a) between municipal councils and between municipal councils and other local authorities, and

(b) with the previous sanction of the Governor-General in Council, between municipal councils and railway administrations, in matters connected with the levy, collection or apportionment of the tax."

88. To section 117 of the said Act, the following sentence shall be added, namely:—

"But nothing in this section shall be deemed to authorize the exemption of any person solely on the ground that he is a member of a municipal council."

89. For section 118 of the said Act, the following section shall be substituted, namely:—

"118. Subject to such restrictions and control as may be prescribed, the municipal council may write off any

Amendment of section 117 of the said Act.

Amendment of section 118 of the said Act.

Amendment of section 118 of the said Act.

Amendment of section 118 of the said Act.

Amendment of section 118 of the said Act.

tax, toll, fee or other amount whatsoever due to it, whether under a contract or otherwise, or any sum payable in connexion therewith, if in the opinion, such 'tax, toll, fee, amount or sum is irrecoverable,'"

90. In section 120 of the said Act, for the words 'in the month of February' the words 'before the end of December' and for the words 'the end of February' the words 'such date as may be fixed by them in that behalf' and for the words 'after any part of it' the words 'modify any part of the budget' shall be substituted.

91. After section 124 of the said Act, the following section shall be inserted, namely:—

Amendment of section 120 of Budget Act of 1914.
Section of new section 124A, in Budget Act of 1918.

124A. Notwithstanding anything contained in the Local Authorities Loans Act, 1914, the Local Government shall be entitled to recover in the manner provided by sub-section (4) of section 39 of this Act or by any loan or advance made to any municipal council for any purpose to which the funds of the said council may be applied under this Act:

Section of new section 124A, in Budget Act of 1918.

Provided that the period fixed for the repayment of any such loan or advance does not exceed twenty years."

92. In clause (c) of the proviso to section 139 of the said Act, for the words, figures and letter 'section 54, clause (c)', the words and figures 'sub-section (5) of section 54' shall be substituted.

Amendment of section 139 of Budget Act of 1914.

93. Sections 154 and 155 of the said Act shall be omitted.

Repeal of sections 154 and 155 of Budget Act of 1914.

94. For section 156 of the said Act, the following section shall be substituted, namely:—

Substitution of new section 156 of Budget Act of 1918.

"156. Where a mosque, temple, tank or any place of religious worship or instruction or any place which is used for holding fairs, festivals or for other like purposes is situated within the limits of a municipality or in the neighbourhood thereof and attracts either throughout the year or on particular occasions a large number of persons,

Constitution of new section having same effect as present section of Budget Act of 1918.

Act 12 of 1918.

any special arrangements necessary for public health, safety or conveniences whether permanent or temporary shall be made by the municipal council, and the Council may require the trustee or other person having control over such place to make such recurring or non-recurring contribution as the Local Government may determine to the funds of the municipal council.

Explanation.—The Local Government shall have power to determine that no contribution shall be payable in any particular case."

Amendment
of section 158
of Indian
Act V of
1924.

95. (1) Sub-section (1) of section 158 of the said Act shall be omitted and sub-section (2) of the same section shall be re-numbered as section 158.

(2) The proviso to the section as re-numbered shall be omitted.

Amendment
of section 159
of Indian
Act V of
1924.

96. Section 159 of the said Act shall be re-numbered as sub-section (1) of section 162, and, to that section as re-numbered, the following sub-section shall be added, namely:—

"(2) The Council may entrust to any other local authority with the consent of such authority the maintenance of any public street or garden thereof, the cost of maintenance being provided by the Council."

Amendment
of section 170
of Indian
Act V of
1924.

97. In sub-section (2) of section 170 of the said Act—

(i) after the words 'shall not' the word 'ordinarily' shall be inserted; and

(ii) the proviso shall be omitted.

Insertion of
new section
174A in
Indian Act
V of 1924.

98. After section 174 of the said Act, the following section shall be inserted, namely:—

Insertion of
section 174A
in Indian
Act V of 1924.

"174A. (1) No person shall ply any motor vehicle for hire on any public street in any municipality, except on a licence obtained from the chairman.

(2) The municipal council may, with the previous approval of the Local Government, make regulations determining the rates of fares for passengers and of freight for goods carried in such vehicles and specifying the conditions on which such licences will be granted.

Section 174A,
Indian Act,
1924.

(3) Every licence granted under sub-section (1) shall expire at the end of the year in which it is granted.

(4) (a) Any person aggrieved by an order of the chairman under sub-section (1) may appeal against such order to the municipal council.

(b) The period of limitation for such appeal shall be—

- | | |
|---|--|
| (i) where the appeal is against an order refusing a licence, | fifteen days from the date of communication of the order to the applicant; and |
| (ii) where the appeal is against an order granting a licence, | fifteen days from the date of publication of the order on the notice board of the municipal council. |

(5) Nothing in this section shall apply to motor vehicles licensed to ply for hire partly outside municipal limits and partly within such limits under the Madras Local Boards Act, 1920.¹⁹

¹⁹ Madras Act
LIV of 1920.

99. For sub-sections (2) and (3) of section 135 of the ^{amendment} ^{of section 135} ^{of the Madras} ^{Act V of} ^{1921.} said Act, the following sub-sections shall be substituted, namely:—

²⁰ Madras Act,
XXV of 1921,
section 135.

"(2) The chairman may grant a licence, subject to such conditions and restrictions as he may think fit, for the temporary erection of pandals and other structures in a public street vested in the council or in any other public place the control of which is vested in the council.

(3) The council shall have power to lease roadides and street margins vested in it for occupation on such terms and conditions and for each period as the council may fix.

(4) But no licence under sub-section (1) nor any lease under sub-section (3) shall be granted if the projection, construction or occupation is likely to be injurious to health or cause public inconvenience or otherwise materially interfere with the use of the road as such.

(5) The Local Government may, by notification, restrict and place under such control as they may think fit, the exercises by municipal councils in general or by any municipal council in particular, of the powers under sub-sections (1) and (3).

(6) On the expiry of any period for which a licence has been granted under this section, the chairman

may, without notice, cause any projection or construction put up under sub-section (1) or (3) to be removed, and the cost of so doing shall be recoverable in the manner provided in section 344 from the person to whom the license was granted.²

Amendment
of section
197 of
Municipal Act
V of 1945.

100. To sub-section (1) of section 197 of the said Act, the following Explanation shall be added, namely:—

"Explanation.—'Building' in this sub-section shall include a wall or fence of whatever height bounding or abutting on any public street."

Amendment
of section 224
of Municipal
Act V of
1945.

101. In section 225 of the said Act, for the words 'Sanitary Commissioner' the words 'Director of Public Health' shall be substituted.

Amendment
of section 256
of Municipal
Act V of
1945.

102. In section 256 of the said Act, for the word 'order' occurring at the end, the word 'notice' shall be substituted.

Repeal of
section 248
of Municipal
Act V of
1945.

103. Section 248 of the said Act shall be omitted.

Amendment
of section 249
of Municipal
Act V of
1945.

104. For the proviso to sub-section (1) of section 249 of the said Act, the following proviso shall be substituted, namely:—

"Provided that as such notification shall take effect

(a) not less than sixty days from the date of publication

and
(b) if any area outside the municipal limits except with the previous sanction of the Local Government."

Amendment
of section 250
of Municipal
Act V of
1945.

105. In section 250 of the said Act—

(i) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) The application shall be accompanied by—

(i) a plan of the factory, workshop, work-place or premises prepared in such manner as may be prescribed by rules made in this behalf by the Local Government; and

(ii) such particulars as to the power, machinery, plant or premises as the municipal council may require under by-laws framed in this behalf."

(3) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) Before granting permission under sub-section (5), the municipal council

(a) shall obtain the approval of the Inspector of factories appointed under the Indian Factories Act, 1911, having jurisdiction in the area of the municipality, or if there is more than one such inspector, of the inspector designated by the Local Government in this behalf by general or special order, as regards the plan of the factory, workshop, work-place or premises with reference to—

(i) the adequacy of the provision for ventilation and light,

(ii) the sufficiency of the height and dimensions of the rooms and decks,

(iii) the suitability of the exits to be used in case of fire, and

(iv) such other matters as may be prescribed by rules made by the Local Government; and

(5) shall consult and have due regard to the opinion of the municipal health officer where the municipal council employs such an officer and of the district medical officer in other cases, as regards the suitability of the site of the factory, workshop, work-place or premises for the purpose specified in the application" and

(6) in sub-section (5), for the word and figures 'section 197' the words and figures 'sections 197 and 198 or sections 205 and 209, as the case may be' shall be substituted.

106. In section 202 of the said Act—

(1) after the words 'action taken' the words 'or omitted to be taken' shall be inserted; and

(a) the words 'by the municipal council' shall be omitted.

Amendment of section 202 of Indian Act V of 1919.

107. (1) In sub-section (1) of section 205 of the said Act, the words 'or of any place within three miles of the municipal limits which is used as a slaughter-house for the slaughtering of animals intended for food to be consumed within the municipality' shall be omitted.

Amendment of section 205 of Indian Act V of 1919.

(2) To the same sub-section, the following proviso shall be added, namely :—

"Provided that this sub-section shall not take effect in any area outside the municipal limits except with the previous sanction of the Local Government."

108. Before section 259 of the said Act, the following section shall be inserted, namely :—

"258A. Any place where persons assemble for the sale or purchase of articles of food or clothing, of live-stock or poultry, of cotton, groundnuts or other industrial crops or of any other raw or manufactured products may be declared by the municipal council, with the approval of the Local Government, to be a market."

109. In section 259 of the said Act, before the word "constructed" the word "acquired" shall be inserted.

110. For sub-section (2) of section 260 of the said Act, the following sub-section shall be substituted, namely :—

"(2) The council may in any public market levy any one or more of the following fees at such rates and may place the collection of such fees under the management of such persons, as may appear to it proper or may farm out such fees on such terms and subject to such conditions as it may deem fit :—

(a) fees for the use of, or for the right to expose goods for sale in, such markets;

(b) fees for the use of shops, stalls, pens or stands in such markets;

(c) fees on vehicles or pack-animals bringing, or on persons carrying, goods for sale in such markets;

(d) fees on animals brought for sale into, or sold in, such markets; and

(e) licence fees on brokers, commission agents, weighmen and measurers practising their calling in such markets."

111. For section 262 of the said Act, the following section shall be substituted, namely :—

"262. (1) No person shall open a new private market or continue to keep open a private market unless he obtains from the council a licence to do so.

Insertion of new section 258A in Act No. V of 1926. Extension of place to markets.

Amendment of section 259 of Act No. V of 1926.

Amendment of section 260 of Act No. V of 1926.

Substitution of new section for section 262 of Act No. V of 1926. Licence to private market.

Section 262 of Act No. V of 1926.

(3) Application for such licence shall be made by the owner of the place in respect of which the licence is sought not less than six weeks before such place is opened as a market or before the commencement of the year for which the licence is sought, as the case may be.

(3) The council shall, as regards private markets already lawfully established and may, at its discretion, as regards new private markets, grant the licence applied for, subject to such regulations as to supervision and inspection and to such conditions as to sanitation, drainage, water-supply, width of paths and ways, weights and measures to be used, and rents and fees to be charged in such market as the council may think proper; and the council may refuse to grant any such licence for any new private market. The council may, however, at any time, for breach of the conditions thereof, suspend or cancel any licence which has been granted under this section. The council may also modify the conditions of the licence to take effect from a specified date.

(4) When a licence is granted, refused, suspended, cancelled or modified under this section, the council shall cause a notice of such grant, refusal, suspension, cancellation or modification in English and a vernacular language of the district to be posted in some conspicuous place at or near the entrance to the place in respect of which the licence was sought.

(5) Every licence granted under this section shall expire at the end of the year.¹¹

112. After section 262 of the said Act, the following section shall be inserted, namely:—

"262A. When a licence granted under section 262 permits the levy of fees of the nature specified in subsection (2) of section 260, a fee not exceeding fifteen per centum of the gross income of the owner from the market in the preceding year shall be charged by the municipal council for such licence."

113. In section 267 of the said Act, the words 'any private market' in the second place where they occur shall be omitted and after the word 'suspended' at the end, the words 'or which is held or kept open contrary to the provisions of this Act' shall be added.

Insertion of new section 262A in Marine Act of 1926.

See the Gazette.

Amendment of section 267 of Marine Act of 1926.

Item 271, page 140 of Gazette, 26.

Item 151, page 140 of Gazette, 26.

Insertion of
new section
267A in
Madras Act V
of 1926.

Acquisition
of rights and
privileges
pertaining to
public places
and streets.

114. After section 267 of the said Act, the following section shall be inserted, namely :—

"267A. (1) A municipal council may acquire the rights of any person to hold a private market in any place and to levy fees therein. The acquisition shall be made under the Land Acquisition Act, 1884, and such rights shall be deemed to be land for the purposes of that Act.

(2) On payment by the municipal council of the compensation awarded under the said Act in respect of such property and any other charges incurred in acquiring it, the rights of such person to hold a private market and to levy fees therein shall vest in the municipal council."

Section 267A
Madras Local
Boards Act,
1926.

Amendment
of section 269
of Madras
Act V of
1926.

115. After the proviso to sub-section (1) of section 269 of the said Act, the following further proviso shall be added, namely :—

"Provided further that no license shall be required for any place included in a public market as defined in section 167 of the Madras Local Boards Act, 1926."

Madras Act
XIV of 1926.

Amendment
of section 270
of Madras
Act V of
1926.

116. In section 270 of the said Act, before the word 'articles' the words 'animals or' shall be inserted.

Insertion of
new sections
270A, 270B,
270C
and 270D in
Madras Act
V of 1926.

117. After section 270 of the said Act, the following heading and sections shall be inserted, namely :—

"Cart-stands.

"270A. (1) The municipal council may construct or provide public landing places, halting places and cart-stands and may levy fees for the use of the same.

(2) A statement in English and a vernacular language of the district of the fees fixed by the council for the use of such place shall be put up in a conspicuous part of every such place.

Explanation.—A cart-stand shall, for the purposes of this Act, include a stand for carriages and animals.

"270B. Where a municipal council has provided a public landing place, halting place or cart-stand, the chairman may prohibit the use for the same purpose by any person within such distance thereof, as may be determined by the municipal council, of any public place or the sides of any public street.

Sections 270
to 270D,
Madras Local
Boards Act,
1926.

Prohibition
of use of
public places
in vicinity of
public stand
as such
stand, etc.

" 270C. If the fee leviable under sub-section (1) of section 270A is not paid on demand, it shall be recoverable in the manner laid down in section 115 as if it were an unpaid toll. Amendment of section 270C, 426.

" 270D. (1) No person shall open a new private cart-stand or continue to keep open a private cart-stand unless he obtains from the council a licence to do so. Licence for private cart-stand.

(2) Application for such licence shall be made by the owner of the place in respect of which the licence is sought not less than six weeks before such place is opened as a cart-stand or before the commencement of the year for which the licence is sought, as the case may be.

(3) The council shall, as regards private cart-stands already lawfully established and may, at its discretion, as regards new private cart-stands, grant the licence applied for subject to such regulations as to supervision and inspection and to such conditions as to convenience as the council may think proper; or the council may refuse to grant any such licence for any new private cart-stand. The council may, however, at any time for breach of the conditions thereof suspend or cancel any licence which has been granted under this section. The council may also modify the conditions of the licence to take effect from a specified date.

(4) When a licence is granted, refused, suspended, cancelled or modified under this section, the council shall cause a notice of such grant, refusal, suspension, cancellation or modification, in English and a vernacular language of the district to be posted in some conspicuous place at or near the entrance to the place in respect of which the licence was sought.

(5) The council may levy for every licence granted under this section a fee not exceeding three hundred rupees per annum.

(6) Every licence granted under this section shall expire at the end of the year."

118. In sub-section (2) of section 280 of the said Act, Amendment of section 280 of the said Act.
for the word "Such" at the commencement, the words "information of births and deaths shall be given and their" of section 280 of the said Act.
shall be substituted. of section 280 of the said Act.

119. In section 289 of the said Act, after the word "chairman" the words "or health officer" shall be inserted. Amendment of section 289 of the said Act.

Amendment
of section 126
of Madras
Act V of
1916.

120. In section 250 of the said Act—

(i) in sub-section (1) and (2), after the word 'chairman' wherever it occurs, the words 'or health officer' shall be inserted; and

(ii) in sub-section (2), for the words 'such building or article' the words 'such premises or article' shall be substituted.

Amendment
of section
126 of
Madras Act
V of 1916.

121. In sub-section (1) of section 300 of the said Act, for the words 'to the extent prescribed by rules made by the Governor in Council' the words 'in respect of such persons and to such extent as may be prescribed' shall be substituted.

Amendment
of section 302
of Madras
Act V of
1916.

122. In sub-section (2) of section 303 of the said Act—

(i) for clauses (b) and (c) the following clause shall be substituted, namely:—

"(f) with reference to all matters not expressly provided for in this Act, relating to elections or appointments of chairmen, vice-chairmen or councillors, including deposits to be made by candidates standing for election as councillors and the conditions under which such deposits may be forfeited."

(ii) in clause (c), for the words 'establishment and maintenance' the word 'working' shall be substituted;

(iii) in clause (d), the words "or the Sanitary Board" shall be omitted;

(iv) for clause (e), the following clause shall be substituted, namely:—

"(e) for regulating the sharing between local authorities in the Presidency of Madras of the proceeds of the companies tax, profession tax, surcharge on income-tax, tax on carriages and animals, tax on carts, tolls and other taxes or income, levied or obtained under this or any other Act."

(v) clause (e) shall be omitted; and

(vi) after clause (g), the following clauses shall be added, namely:—

"(g) as to the transfer of allotments entered in the sanctioned budget of a municipal council from one head to another; and

(r) as to the powers of auditors, inspecting and superintending officers and officers authorized to hold inquiries to examine and examine witnesses, to compel the production of documents and all other matters connected with audit, inspection and superintendence."

123. (1) Sections 304 and 305 of the said Act shall be re-numbered as 303 and 304 respectively.

Amendment
of sections
304 and 305
of the said
Act, 1915.

(2) In section 301 as re-numbered, for the words and figures "sections 303 and 304" the word and figures "section 304" shall be substituted.

(3) (a) In sub-section (1) of section 305 as re-numbered, for the words and figures "Schedule II, Schedule V, Schedule VI or Part II of Schedule IV" the words and figures "any of the Schedules to this Act except Schedules I, VII and VIII" shall be substituted.

Section 305,
Schedule I and
Schedule II,
1915.

(b) After sub-section (3) of the same section, the following sub-section shall be added, namely:—

"(3) A draft of the rules proposed to be made under this section shall be laid on the table of the Legislative Council for a period of not less than one month while the Council is in session."

124. In section 306 of the said Act—

Amendment
of section 306
of the said
Act, 1915.

(a) Clause (1) shall be re-numbered as clause (1A) and the following shall be inserted as clause (1), namely:—

"(1) for all matters expressly required or allowed by this Act to be provided for by by-law";

(ii) after clause (2), the following clause shall be inserted, namely:—

"(2A) for determining the conditions under which lands shall be deemed to be appurtenant to buildings";

(iii) after sub-clause (3) of clause (13), the following sub-clause shall be added, namely:—

"(c) for licensing and controlling brokers, commission agents, weighmen and measuremen practising their calling in markets"; and

(iv) after clause (25), the following clause shall be inserted, namely:—

"(25A) for the training and licensing of dhals and midwives."

Substitution
of new
sections for
sections 103 and
210 of Malacca
Act V of
1926.

Conditions
precedent to
making
by-laws.

Confirmation
of by-laws
by Local
Government.

A amendment
of section 511
of Malacca
Act V of
1926.

Substitution
of new
section for
section 511
of Malacca
Act V of
1926.

Penalty for
acting as
member of
municipal
council when
 disqualified.

125. For sections 103 and 210 of the said Act, the following sections shall be substituted, namely:—

"103. The municipal council shall, before making or altering by-laws, publish a draft of the proposed by-laws and alterations together with notice specifying a date at or after which such draft will be taken into consideration and shall, before making the by-laws or alterations, receive and consider any objection or suggestion which may be made in respect of such draft by any person interested therein before the date so specified.

210. (1) No by-law or cancellation or alteration of a by-law shall have effect until the same shall have been approved and confirmed by the Local Government.

(2) The Local Government in confirming a by-law may make any change therein which appears to them to be necessary.

(3) Any by-law or cancellation or alteration of a by-law when it shall have been duly confirmed shall be published in the district gazette in English and shall come into operation (unless the Local Government shall for some special reason otherwise direct) three months after it has been so published."

126. In clause (b) of section 511 of the said Act, for the words, figures and letters 'clauses (b) and (c) of section 103' the words, figures and letter 'clause (b) of subsection (2) of section 103' shall be substituted.

127. For section 514 of the said Act, the following section shall be substituted, namely:—

"514. (1) If any person acts as a member of a municipal council who, under this Act or the rules made thereunder he is not entitled or has ceased to be entitled to hold such office, he shall, on conviction, be punished with fine not exceeding two hundred rupees for every such offence.

(2) If any person resigns or exercises the functions of the chairman or vice-chairman of a municipal council, when, under this Act or the rules made thereunder, he is not entitled or has ceased to be entitled to hold such office

or to exercise such functions, he shall, on conviction, be punished with fine not exceeding one thousand rupees for every such offence.

(3) If the chairman or vice-chairman of a municipal council fails to hand over any documents of, or any moneys or other properties vested in, or belonging to, the municipal council which are in or have come into his possession or control, to his successor in office or other prescribed authority, in every case as soon as his term of office as chairman or vice-chairman expires and in the case of the vice-chairman also on demand by the chairman, such chairman or vice-chairman shall, on conviction, be punished with fine not exceeding one thousand rupees for every such offence."

128. After the proviso to section 315 of the said Act, the following further proviso shall be added, namely:—

Amendment
of section 315
of Madras Act
V of 1975.

"Provided further that nothing in this section shall apply to a teacher employed by a municipal council who, with the sanction of the Local Government, enters into a contract with the municipal council in respect of any land or building owned by him or in which he has a share or interest."

129. In section 321 of the said Act—

Amendment
of section 321
of Madras Act
V of 1975.

(i) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Save as otherwise expressly provided in or may be prescribed under this Act, for every such licence or permission, fees may be charged on such matters and at such rates as may be fixed by the municipal council"; and

(ii) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3A) Every order of a municipal authority granting or refusing a licence or permission shall be published on the notice board of the municipal council";

(iii) in sub-section (5), the words 'and to such appeal as may be provided in case of refusal of any licence or permission' shall be omitted;

(iv) in sub-section (9), for the words 'pay over to the municipal council, the amount of the fee chargeable

for the licence or permission or for registration" the words and figures "pay over to the municipal council—"

(i) the amount of the fee chargeable for the licence or permission or for registration; and

(ii) the prescribed costs of the prosecution " shall be substituted.

Amendment
of section 122
of Statutes Act
V of 1925.

130. Clauses (f) and (g) of sub-section (1) of section 122 of the said Act shall be re-lettered as clauses (d) and (e) respectively and for clauses (b), (c), (d) and (e) the following clauses shall be substituted, *namely* :—

" (d) any refusal by the chairman to approve a building site under section 260; or

(e) any order of the chairman granting or refusing a licence or permission."

Amendment
of section 122
of Statutes Act
V of 1925.

131. In section 122 of the said Act, for the words "be presented within thirty days after the date of receipt of the order or proceeding against which the appeal is made", the words and letters "be presented—

(a) where the appeal is against an order granting a licence or permission, within thirty days after the date of the publication of the order as the notice board of the municipal council; and

(b) in other cases, within thirty days after the date of the receipt of the order or proceeding against which the appeal is made" shall be substituted.

Amendment
of section 122
of Statutes Act
V of 1925.

132. In section 122 of the said Act, for the words "Every notification under this Act" the words "Save as otherwise provided, every notification under this Act other than one issued by the Local Government" shall be substituted.

Amendment
of section 122
of Statutes Act
V of 1925.

133. In sub-section (5) of section 122 of the said Act, for the words "or form" the words "form or other document" shall be substituted.

Amendment
of section 122
of Statutes Act
V of 1925.

134. In sub-section (1) of section 140 of the said Act, for the words and figures "sections 140 and 145", the words and figures "section 133" shall be substituted.

Amendment
of section 140
of Statutes Act
V of 1925.

135. In section 141 of the said Act—

(i) after the word "damages" the word "penalties" shall be inserted; and

(ii) for the words 'drainage or scavenging', the words 'or drainage', for the words 'special provision for their recovery contained in this Act' the words 'special provision in this Act for their recovery' and for the words 'in those rules' at the end, the word 'therein' shall be substituted.

136. In section 347 of the said Act—
(i) the words 'save as provided in section 59' shall be omitted; and

(ii) after the words 'Code of Criminal Procedure', the figures '1893' shall be inserted.

137. For sub-section (2) of section 348 of the said Act, the following sub-section shall be substituted, namely:—

"(2) Any fee, cost, tax or other sum imposed or assessed by a magistrate under this Act or under any rule or by-law made under it shall be recoverable by such magistrates under the Code of Criminal Procedure, 1893, as if it were a fine and the same shall on recovery be paid to the municipal council to be applied to the purposes of this Act."

138. Clause (e) of section 351 of the said Act shall be omitted and clauses (d) to (i) re-lettered as (e) to (j) respectively.

139. After section 351 of the said Act, the following section shall be inserted, namely:—

"351 A. The authority prescribed under this Act to conduct elections or to prepare or publish electoral rolls may defend himself if sued or joined as a party in any proceeding in respect thereof and all expenses incurred by such authority in so doing shall be payable from the municipal fund."

140. In section 352 of the said Act—

(i) after the words 'maintainable against', the words 'the Local Government, the district collector, the revenue divisional officer or' shall be inserted; and

(ii) the words 'or any other law' shall be omitted.

141. In sub-section (1) of section 353 of the said Act, for the words 'Secretary of State for India' the words 'Secretary of State for India in Council' shall be substituted.

Amendment
of section 347
of Madras Act
V of 1928.

Amendment
of section 348
of Madras Act
V of 1928.

Amendment
of section 351
of Madras Act
V of 1928.

Insertion of
new section
351 A in
Madras
Act V of
1928.

Power of
authority
prescribed to
conduct elec-
tions or pre-
pare elec-
toral rolls to
defend itself.

Amendment
of section 352
of Madras Act
V of 1928.

Amendment
of section 353
of Madras Act
V of 1928.

Insertion of
new section
312 A in
Chapter
VII of
1928.

142. After section 353 of the said Act, the following section shall be inserted, namely:—

Section for
provision of
chairman
or vice-chairman.

"353 A. When the chairman or any councillor is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty, no court shall take cognizance of such offence except with the previous sanction of the Local Government or of some officer empowered in this behalf by the Local Government by general or special order."

Section 107
of the
Code of
Procedures
Code, 1928.

Amendment
of section 354
of 1928.
Act V of
1928.

143. In sub-section (1) of section 354 of the said Act, before the words "for defect in form" the word "merely" shall be inserted.

Amendment
of section 355
of 1928.
Act V of
1928.

144. In section 355 of the said Act, for the words and figures "except those mentioned in Chapters II and III" the words and figures "except the powers mentioned in Chapters II and III, the power to determine the amount of contribution under section 356 and the power to make rules under sections 303 and 305" shall be substituted.

Substitution
of new section
for section
356 of 1928.
Act V of
1928.

145. For section 356 of the said Act, the following section shall be substituted, namely:—

Special
provision in
the case of
newly
constituted
and reconstituted
municipal
committees.

"356. (1) Notwithstanding anything contained in sections 7 and 15, when a municipality is constituted under this Act for the first time, the Local Government may, for a period not exceeding eighteen months from the date of publication of the notification under sub-section (2) of section 4, appoint any persons to be councillors and one of such persons to be the chairman.

(2) The Local Government shall in the case of a municipality referred to in sub-section (1) cause arrangements for election to be made so that the newly elected councillors may come into office on the date when the term of office of the councillors appointed under sub-section (1) expires and the term of office of the chairman of such municipality shall, notwithstanding anything to the contrary in this Act, continue till the election of his successor.

(3) (a) On or as soon as may be after the reconstitution of the council as provided in sub-section (3), a meeting shall be held on a day and at a time fixed by the chairman, and if not held on that day, shall be held on some subsequent day fixed by the chairman for the election of a chairman by the council.

(2) The term of office of the elected councillors or of the councillors elected in their places at annual vacancies shall expire at the end of five years if the date referred to in sub-section (3) is the first day of November and in other cases at the end of five years from the first day of November immediately preceding such date.

(4) The provisions of sub-section (3) shall apply save as otherwise provided in this Act and so far as may be, to all cases of reconstitution of municipal councils other than those referred to in sub-section (1).

(5) Where the number of elective seats on a municipal council is increased by or in consequence of a notification under sub-section (5) of section 7, the councillors elected for the additional elective seats or the councillors elected in their places at annual vacancies shall hold office until the date on which the councillors elected to the original elective seats at the ordinary elections immediately preceding will vacate office.¹⁹

146. After section 103 of the said Act, the following section shall be added, namely:—

11. section
204 of the
Municipal
& Local Bodies
Act, 1925.

“ 103. (1) When a dispute exists between a council and one or more than one other local authority in regard to any matter arising under the provisions of this or any other Act and the Local Government are of opinion that the local authorities concerned are unable to settle it amicably among themselves, the Local Government may take cognizance of the dispute, and

(a) decide it themselves, or
(b) refer it for inquiry and report to an arbitrator or a board of arbitrators, or to a joint committee constituted under section 24 for the purpose.

(2) The report referred to in clause (b) of sub-section (1) shall be submitted to the Local Government who shall decide the dispute in such manner as they deem fit.

(3) The decision of the Local Government under clause (a) of sub-section (1) or under sub-section (2) of the

insertion of
new section
203 to Section
103 of 1925.

Application
of dispute
between local
authorities.

case may be, shall be final and binding on each of the disputing local authorities.⁶

Amendment
of Rules
113 to 118
Act V 1955

147. In schedule III to the said Act—

(i) in rule 1, the following proviso and explanation shall be added, namely:—

"Provided that no meeting shall be held on a public holiday";

Explanation.—The expression 'public holiday' includes Sundays and any other day declared by the Local Government by notification in the *Fort St. George Gazette*, to be a public holiday."

(ii) for rules 2 and 3, the following rules shall be substituted, namely:—

"2. (1) No meeting shall be held unless notice of the day and time when the meeting is to be held and of the business to be transacted thereat has been given at least three clear days before the day of the meeting.

(2) In cases of urgency, the chairman may convene a meeting on giving shorter notice than that specified in sub-rule (1).

"3. (1) The chairman shall, on the requisition in writing of not less than one-third of the members then on the council, convene a meeting of the council, provided that the requisition specifies the day (not being a public holiday as defined in the Explanation to rule 1), when and the purpose for which the meeting is to be held. The requisition shall be made at least six clear days before the day of the meeting.

(2) If the chairman fails within forty-eight hours from the receipt of such requisition to call a meeting on the day specified therein, the meeting may be called by the members who signed the requisition on giving the notice provided for in sub-rule (1) of rule 2 to the other members of the council";

(iii) in rule 6, after the words 'shall have', the words 'and exercise' shall be inserted;

(iv) in rule 8, the words 'the votes of' shall be omitted;

(v) in rule 9, for the words 'chairman or the member who presided at such meeting', the words 'presiding member' shall be substituted; and

(vi) rule 13 shall be omitted.

148. For rules 2 to 4 of Schedule IV to the said Act, (hereinafter referred to as the said Schedule IV) and the heading occurring before the said rules, the following heading and rules shall be substituted, *namely* :—

*Schedule
of new rules
for rules 2 to
4 of Schedule
IV to
the said Act
of 1916.*

" Provisions common to laws in general.

2. (1) The chairman shall prepare and keep payment books in such form as may be prescribed showing the persons and property liable to taxation under this Act.

(2) The assessment books and where detailed particulars relating to any assessment are kept in separate records, the portion thereof containing such particulars shall be open at all reasonable times and without charge to inspection by any person who pays any tax to the municipality or his authorized agent.

(3) The account books of the council shall be open without charge to inspection by any person who pays any tax to the municipality or his authorized agent on a day or days in each month to be fixed by the council.

3. The chairman shall, save as otherwise provided in this Act, determine the tax to which each property or person is liable :

Provided that in the case of taxes payable by the chairman the original assessment shall be made by the revenue divisional officer or if the revenue divisional officer is also the chairman, by the council.

4. (1) If at any time it appears to the council that any person or property has been inadequately assessed or inadvertently or improperly omitted from the assessment books relating to any tax, or that there is any clerical or arithmetical error in the said books, it may direct the chairman to amend the said books in such manner as it deems just or necessary :

Provided that no such direction shall be given where it involves an increase in the assessment, unless the person concerned shall have been afforded a reasonable opportunity to show cause to the council why the assessment books should not be amended as proposed.

(2) Such amendment shall be deemed to have taken effect on the earliest date, either in the current half-year or in the two half-years immediately preceding it, on which the circumstances justifying the amendment existed."

Substitution
of new rules
for rules 6 to
12 of Schedule
IV of Statute
No. V of
1908.

149 For rules 6 to 12 of the said Schedule IV, the following rules shall be substituted, namely:—

"6. The value of any land or building for purposes of the property tax shall be determined by the chairman:

Provided that the value of any land or building the tax for which is payable by the chairman shall be determined by the revenue divisional officer or, if the revenue divisional officer is also the chairman, by the council.

7. The chairman shall enter the annual or capital value of all lands and buildings determined by him and the tax payable thereon in assessment books to be kept for the purpose at the municipal office. Such books shall record the following particulars, in so far as they can be ascertained, with regard to each assessable item:—

- (a) the name of the owner;
- (b) the name of the occupier;
- (c) the designation, if any, of the item;
- (d) the name of the road and street, if any, in which it is situated, and any survey or other number which it bears;
- (e) the annual or capital value, as the case may be; and
- (f) the amount of the tax payable.

8. (1) The assessment books shall be completely revised by the chairman once in every five years.

(2) The chairman may amend the assessment books at any time between one general revision and another by inserting therein or removing therefrom any property or by altering the valuation of any property or the amount of tax. Such amendment shall be deemed to have taken effect on the first day of the half-year in which it is made:

Provided that when the amendment is made in any half-year after the demand notice for that half-year has been issued, it shall have effect only from the succeeding half-year.

9. When assessment books have been prepared for the first time and whenever a general revision of such books has been completed, the chairman shall give public notice stating that revision petitions will be considered if they reach the municipal office within a period of thirty days from the date of such notice. The notice shall be affixed to the notice-board of the municipal office

and on the same day be published in the municipality by beat of drum.

10. In every case in which, between one general revision and another, the chairman assesses any property for the first time or increases the assessment on any property otherwise than in consequence of a general enhancement of the rate at which the property tax is leviable, the chairman shall intimate by a special notice to the owner or occupier of such property that a petition for revising the assessment will be considered if it reaches the municipal office within thirty days from the date of service of such notice.

11. Any person may, at any time, not being less than thirty days before the end of a half-year, make the chairman by revision petition to reduce the tax to which he is liable for the forthcoming half-year on the ground that the assessed value of the property in respect of which the tax is imposed has decreased since the assessment of the property was last made or revised.

12. No petition under rule 9, 10 or 11 shall be accepted of unless the petitioner has been given a reasonable opportunity to appear either in person or by authorised agent and to represent his case."

150. In rule 15 of the said Schedule IV, after the words 'within fifteen days' in the first place where they occur, the words 'after the date of receipt of such intimation' shall be inserted.

Amendment
to rule 15 of
Schedule IV
to the
Municipal
Act
1936.

151. For rules 14 to 19 of the said Schedule IV and the headings relating to rules 15 to 19 of the said rules, the following shall be substituted, namely:—

Substitution
of new rules
for rules 14
to 19 of
Schedule IV
to the Municipal
Act
1936.

" 14. (1) On the establishment of a municipality assessments shall have effect from the date specified in the notification under section 89.

(2) A general revision shall be deemed to have taken effect on the first day of the half-year following that in which the notice under rule 9 is published.

(3) Any corrections in the assessment books made by the chairman under rule 15 or 17 shall be deemed to have effect on the first day of the half-year to which the assessment which was sought to be revised or which was appealed against relates.

Explanation.—The levy of a new class of property tax or an enhancement in the rate at which any class of property tax is leviable is no amendment or revision within the meaning of this rule, and shall have effect from the date fixed for the levy or enhancement.

15. The first payment of tax shall, save as provided in rule 13, be made within thirty days of the date or day specified in rule 14.

Assessment of the companies tax.

16. (1) The classes into which companies shall for the purposes of assessment to the companies tax be divided and the minimum half-yearly tax leviable on each class shall be as follows:—

Class.		Half-yearly income.		Minimum half-yearly tax.
		Rs.	Rs.	
I ..	More than	25,000		472 6 0
II ..	"	15,000	but not more than	236 6 0
III ..	"	10,000	"	154 6 0
IV ..	"	7,500	"	115 6 0
V ..	"	5,000	"	76 6 0
VI ..	"	2,500	"	38 6 0
VII ..	"	1,000	"	15 6 0
VIII ..	"	500	"	7 6 0
IX ..	"	100	"	1 6 0

(2) The council shall determine the tax leviable on each class subject to the minimum specified in sub-rule (1):

Provided that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

(3) The council may exempt any one or more of the classes in sub-rule (1) from liability to companies tax:

Provided that no class shall be exempted from liability when any lower class in the scale is liable to tax.

(4) The chairman shall assign to every company liable to taxation the class in the scale appropriate to the half-yearly income for which, in his opinion, the company

is liable to companies tax under section 92 and provided that a notice under section 95 has not been served, shall revise such classification if satisfied that any company which has been placed in one class should be placed in a different class.

Assessment of the profession tax

17 (1) The classes into which persons shall, for the purposes of assessment to the profession tax, be divided, and the maximum half-yearly tax leviable on each class shall be as follows:—

Class	Description	Half yearly income		Maximum half yearly tax
		Rs.	P.	
I ..	More than	10,000		40 0 0
II ..	"	20,000	but not more than	100 0 0
III ..	"	30,000	"	150 0 0
IV ..	"	40,000	"	20 0 0
V ..	"	50,000	"	30 0 0
VI ..	"	60,000	"	40 0 0
VII ..	"	70,000	"	50 0 0
VIII ..	"	80,000	"	60 0 0
IX ..	"	90,000	"	70 0 0
X ..	"	100,000	"	80 0 0
XI ..	"	110,000	"	90 0 0
XII ..	"	120,000	"	100 0 0

(2) The council shall determine the tax leviable on each class subject to the maximum specified in sub-rule (1):

Provided that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

(3) The council may exempt any one or more of the classes in sub-rule (1) from liability to profession tax:

Provided that no class shall be exempted from liability when any lower class in the scale is liable to tax.

(4) The chairman shall assign to every person liable to taxation the class in the scale appropriate to the half-yearly income of such person as estimated by him; and, provided that a notice under section 95 has not been served, shall revise such classification if satisfied that any person whom he has placed in one class should be placed in a different class.

(5) For the purposes of the classification under this rule, the net profits of a society registered or deemed to be registered under the Co-operative Societies Act, 1912,

ascertained in such manner as may be prescribed, shall be deemed to be its income.

Previous income is exempt and profession tax.

18. A company or person shall be deemed to have transacted business or exercised a profession, art, or calling, or held an appointment in the municipality if such company or person has an office or place of employment within the municipality.

19. The chairman may classify any company or person liable under rule 16 or 17, but not in receipt of a fixed salary or remuneration, as general correspondents with reference to the nature and reputed value of their business, the size and extent of residential and business premises, the quantity and number of articles dealt with, the number of persons employed and the income-tax paid to Government. The chairman shall not be entitled to call for the accounts of any company or person; but any company or person may produce his or his accounts to show that the income on the tax bills below the lowest limit of income of the class in which the chairman has placed such company or person.

Amendment
of rule 19 of
Schedule IV
to Statute
No. 7 of 1928.

15B. In rule 20 of the said Schedule IV—

(i) for the heading 'Half-yearly instalment' to the second column of the items under sub-rule (1), the heading 'Maximum half-yearly tax' shall be substituted;

(ii) for sub-rule (2), the following sub-rule shall be substituted, namely:—

"(2) If, within the half-year, a person replaces any carriage or animal by another carriage or animal falling under the same class in the table given in sub-rule (1), the said person, in case the replacement was due to the destruction of the carriage or the death of the animal and if he had possession, custody or control of the carriage or animal so replaced at the time of its destruction or death, shall not be liable to more than one payment of tax in the same municipality and the amount of such payment shall be regulated by the aggregate number of days for which he has kept such carriage or animal during the half-year"; and

(iii) sub-rule (3) shall be omitted.

153. In the table of tolls in sub-rule (1) of rule 21 of the said Schedule IV—

- (i) the word 'Tolls' at the head shall be omitted; and
(ii) before the words 'motor vehicle' in the first item, the words 'steam or' shall be inserted; and
(iii) after the second item, the following item shall be inserted, *namely* :—

"On every motor lorry Rs. A.
" 2 0"

154. Rule 22 of the said Schedule IV and the headings thereto shall be omitted.

155. For rule 23 of the said Schedule IV, the following rule shall be substituted, *namely* :—

"23. An appeal shall lie to the council in respect of the assessment and imposition of the following taxes and of no others :—

"(a) assessments made by the revenue divisional officer under rule 3;

"(b) the proceedings of the chairman under rule 16 or 17;

"(c) the order of the chairman under rule 13 upon a revision petition; and

"(d) the imposition by the chairman of any tax on any carriage, animal or cart, or of the tax on servants."

156. In rule 24 of the said Schedule IV—

(i) in sub-clause (i) of clause (a), the words 'or sending' and the words 'or table' shall be omitted; and

(ii) in clause (b), before the words 'on or before the day upon which the appeal is presented', the words 'within the period specified in sub-clause (i), (ii) or (iii) of clause (a) as the case may be, or where an appeal is presented for admission under the proviso to the said clause' shall be inserted.

157. In rule 27 of the said Schedule IV—

(i) for the word and figure 'rule 2', the words and figures 'sub-rule (1) of rule 2,' and for the word 'decreased' the word 'reduced' shall be substituted; and

(ii) after the words 'passed by the council' the words and figures 'under rule 24 or' shall be inserted.

158. (1) In rule 28 of the said Schedule IV, for the words 'the adjudication of an appeal by the council', the words 'when such an appeal is made, the adjudication of the council thereon' shall be substituted.

(3) To the same rule, the following proviso shall be added, namely:—

"Provided that where any assessment or demand is not in accordance with the assessment books, nothing in this rule shall be deemed to prohibit a fresh assessment or demand of the tax being made in accordance therewith."

Insertion of
new rule 159 in
Schedule IV to
Municipalities
Act of 1920.

159. After rule 28 of the said Schedule IV, the following rule shall be inserted, namely:—

"28A. (1) The powers of the council under rules 4, 23 and 24, shall, during any period in respect of which the Local Government may, by notification, so direct, be exercised by a special officer appointed by them. And thereupon the council shall cease to exercise the said powers during the said period and rules 4 and 23 to 28 shall have effect as if for the word 'council' wherever it occurs in those rules and for the word 'chairman' in clause (4) of rule 26, the words 'special officer appointed by the Local Government in this behalf' were substituted.

(2) A special officer appointed under sub-rule (1) shall have all such powers of the council and of the chairman as are necessary for the purpose of exercising his powers under the said sub-rule and he shall be entitled to the same protection as the council or chairman, or the case may be, is entitled

(3) The special officer shall be paid out of the municipal fund such salary and allowances as the Local Government may, in consultation with the council, fix. If a Government servant is appointed special officer, the council shall also pay the Local Government such contribution towards the pension and leave allowances of such servant as may be payable under the regulations in force for the time being of the branch of Government service to which he belongs."

Amendment
of rule 159 of
Schedule IV to
Municipalities
Act of 1920.

160. In rule 29 of the said Schedule IV—

(1) for sub-rule (1), the following sub-rule shall be substituted, namely:—

"(1) Where any tax not being a tax in respect of which a notice has to be served under sections 93, 102 or 105 or in respect of which a direction has to be given under rule 12, is due from any person, the chairman shall serve upon such person a bill for the sum due before he proceeds to enforce the provision of rule 30."

(ii) in sub-rule (2), for the words 'Such bill', the words and figures 'A notice under section 85, 102 or 103 and a bill under sub-rule (1)' shall be substituted; and

(iii) after sub-rule (2), the following sub-rule shall be inserted, namely:—

"(3) Where a notice, bill or direction referred to in sub-rule (1) has not been served or given either in the half-year in which the tax became due or in the succeeding half-year, the tax for the half-year first mentioned in this sub-rule shall not be demanded:

Provided that where the assessment books have been amended under rule 4, the notice, bill or direction as the case may be, may be given either in the half-year in which the amendment was made or in the succeeding half-year."

161. In rule 50 of the said Schedule IV—

(i) in sub-rule (1), the words 'or sending' and the word 'table' shall be omitted;

(ii) in sub-rule (3), for the word 'amount,' the word 'tax' shall be substituted; and

(iii) in sub-rule (4), for the words 'shall be leviable,' the words 'shall be layed' shall be substituted.

162. In rule 51 of the said Schedule IV—

(i) in sub-rule (1)—

(a) for the words 'but, if not,' the words 'but if the tax or fee is not paid' shall be substituted; and

(b) in clause (c), the following proviso shall be added, namely:—

"Provided that a period of seven days shall be allowed for paying the accounts due and redressing the property seized"; and

(ii) in sub-rule (2), for the words 'proportionate in value to the sum,' the words 'equal in value to the tax' shall be substituted.

163. In sub-rule (3) of rule 52 of the said Schedule IV, for the words 'which to his knowledge was not liable,' the words 'when to his knowledge, it was not liable' shall be substituted.

164. In rule 31 of the said Schedule IV, for the word and figures 'rule 30,' the words and figures 'sub-rule (1) of rule 50' shall be substituted.

*Amendment
of rule 50 of
Schedule IV
to Ordinance
No. V of 1929.*

*Amendment
of rule 51 of
Schedule IV
to Ordinance
No. V of
1929.*

*Amendment
of rule 52 of
Schedule IV
to Ordinance
No. V of 1929.*

*Amendment
of rule 31 of
Schedule IV
to Ordinance
No. V of 1929.*

*Amendment
of rule 31 of
Schedule IV
to the
Act V of 1928.*

165. In rule 35 of the said Schedule IV—

(i) for the words and figures 'remains unpaid at the end of the period mentioned in rule 30,' the words and figures 'remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 30' shall be substituted;

(ii) after the words 'within a specified period,' the words 'not being less than fifteen days' shall be inserted;

(iii) for the words 'this requisition,' the words 'such requisition' shall be substituted; and

(iv) for the words 'found on the premises,' the words 'found on the building or land' shall be substituted.

*Insertion of
rule 35A in
Schedule IV to the
Act V of
1928.*

166. After rule 35 of the said Schedule IV, the following rule shall be inserted, namely:—

"35A. If any tax due from any person remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 30 and if such person has left British India or cannot be found, the said tax or such part thereof as remains unpaid together with all sums payable in connection therewith shall be recoverable as if it were an arrear of land revenue."

*Amendment
of rule 31 of
Schedule IV
to the
Act V of 1928.*

167. (1) Rule 36 of the said Schedule IV shall be re-numbered as sub-rule (1) of rule 36 and in the rule as re-numbered—

(i) for the words and figures 'under rule 30' the words and figures 'under sub-rule (1) of rule 30' shall be substituted;

(ii) in clause (f), the words 'and he shall also pay the said amount and the costs of the prosecution' shall be omitted; and

(iii) clause (e) shall be omitted.

(2) To the rule as re-numbered, the following sub-rule shall be added, namely:—

"(2) Whenever any person is convicted of an offence under sub-rule (1), the Magistrate shall, in addition to any fine which may be imposed, recover summarily and pay over to the municipal council—

(i) the amount, if any, due under the heads specified in clauses (a) and (b) of sub-rule (1); and

(ii) the prescribed costs of the prosecution."

168. After rule 35 of the said Schedule IV, the following rule shall be inserted, namely:—

"36A. Neither the chairman nor any municipal officer or servant shall directly or indirectly purchase any property at any sale of distrained property held under the foregoing rules."

169. In rule 33 of the said Schedule IV—

(i) in clause (c), before the words 'of business', the words 'of shops, stalls and piers;' shall be inserted; and

(ii) in clause (e), the words 'and the acquisition of land for any of the above purposes' shall be added at the end.

170. In clause (e) of rule 40 of the said Schedule IV, for the words 'other industrial concerns' the words 'other agricultural, industrial or trading concerns' shall be substituted.

171. In sub-rule (1) of rule 55 of the said Schedule IV, for the first two sentences beginning with the words 'All orders or cheques' and ending with the words 'under the stamp', the following sentences shall be substituted, namely:—

"All orders or cheques against the municipal fund shall be signed by the chairman or by some person duly authorised in this behalf by him."

172. For Appendices A, B and C to the said Schedule IV, the following Appendices shall be substituted, namely:—

" APPENDIX A.

DISTRAINT WARRANT.

[See rule 33 (4).]

Warrant No.

To

(Name of officer charged with execution of warrant.)

(State tax or taxes due and premises if any in respect of which the tax or taxes are due.)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of Rs. A. P. due for the tax or taxes noted above for the ending 18, although the said sum has been duly demanded

from the said and fifteen* days have elapsed since such demand was made; This is to command you, to remove the said sum of Rs. A. P. together with arrears due for warrant fee, failing payment of which you are to distrain the goods and chattels of the said (or as the case may be, any goods and chattels found on the premises referred to), to the amount of the said sum of Rs. A. P. together with Rs. A. P. for warrant fee and distress for making together a sum of Rs. A. P. and such further sum as may be sufficient to defray the charges of keeping and selling such distress; and if within seven days next after such distress, the amount due on account of the said tax or taxes and fee shall not be paid, together with such further sum as may be sufficient to defray the charges of keeping such distress, to sell the said goods and chattels under order to be hereafter issued by me, and to credit to the municipal office the sale-proceeds of the distrained property, out of which the amount due on account of the said taxes and fees, viz. Rs. A. P. and the charges of keeping, and selling such distress will be deducted and credited to the municipal fund, and the surplus, if any, returned to the owner of the goods and chattels distrained. If distress or sufficient distress cannot be found of the goods and chattels of the said, you are to certify the same to me together with this warrant.

Witness
Date 19 } (Signature of the
chairman.)

APPENDIX B.

FORM OF INVENTORY AND NOTICE.

[See rule 31 (F) (d)]

(Note particulars of goods and chattels valued.)

Take notice that I have this day valued the goods and chattels specified in the above inventory for the sum of Rs. A. P.

Due for the tax or taxes mentioned in the margin for the ending 19, and that unless you pay into the

office of the municipality of the sum of Rs. A. P. together with the warrant fee, the distress fee and the cost of keeping the goods and chattels, within seven days from the date of this notice, the goods and chattels will be sold on the

day of 19, at the municipal office or at such other place as the chairman may direct; and that the goods and chattels may be sold at any previous date, if they are liable to speedy and natural decay.

Witness
Date 19 } (Signature of the officer executing
the warrant of distress.)

* Three days in case of tax in arrears.

APPENDIX C.

TABLE OF FEE PAYABLE ON DISTRAINT

[See rule 31 (E).]

Sum distrained for.		Fee.	
		Rs. A. P.	
Under 1 rupee	...	0	0 0
1 rupee and over but under 5 rupees	...	0	0 0
5 rupees	...	1	0 0
10	...	1	5 0
15	...	2	0 0
20	...	2	0 0
25	...	3	0 0
30	...	3	0 0
35	...	4	0 0
40	...	4	5 0
45	...	5	0 0
50	...	5	0 0
55	...	6	0 0
60	...	6	0 0
65	...	7	0 0
70	...	7	0 0
75	...	8	0 0
80	...	8	0 0
85	...	9	0 0
90	...	9	0 0
95	...	10	0 0
100 rupees and over	...	10	0 0

The above charge includes all expenses, except where process are kept in shops of property distrained, in which case there shall be paid daily for each person.

173. In Schedule V to the said Act—

(i) in clause (s), for the word 'smoking' occurring before the word 'leicks', the word 'burning' shall be substituted; Amendment of Schedule V to Statute Act V of 1901

(ii) for clause (t), the following clauses shall be substituted, namely:—

"(g) storing any explosive or combustible material;

(r) manufacturing anything from which offensive or unwholesome smells arise;

(e) using for any industrial purpose any tool or machinery; and

(f) in general, doing in the course of any industrial process anything which is likely to be dangerous to human life or health or property; and

(iii) in the proviso, before the words 'for private use', the words 'when such storage or boiling is' shall be inserted.

Amendment
of Sections
VII to
Madras Act
V of 1928.

174. In Schedule VII to the said Act—

(i) before the item relating to section 83, the following item shall be inserted, namely:—

" 80 (1) ... Intoxicated, consider Fifty rupees"
voting or taking
part in discussion.

(ii) in the item relating to section 89, the figure '(1)' shall be entered in the second column;

(iii) in the item relating to section 102, the figure

'(3)' shall be entered in the second column;

(iv) after the item relating to section 105, sub-section (3), the following item shall be inserted, namely:—

" 109 ... Failure to furnish list of servants employed. Fifty rupees.
" 111A ... Construction of toll bar, etc. Two hundred rupees."

(v) for the figures '119' in the first column of the item occurring next after the item relating to section 113, the figures '127' shall be substituted;

(vi) in the item relating to section 143, the figure '(2)' in the second column shall be omitted;

(vii) for the items relating to section 158, the following item shall be substituted, namely:—

" 168 ... Allowing rubbish or Ash to accumulate on premises for more than twenty-four hours, etc. Twenty rupees."

(viii) after the item relating to section 167, the following item shall be inserted, namely:—

" 168 (1) ... Failure to obey orders to set back buildings. Five hundred rupees."

(ix) after the item relating to section 173, the following items shall be inserted, namely:—

" 174 A (1)	Flying a motor vehicle for hire without licence.	Two hundred rupees.
" 175	Failure to provide roads, etc., on building-sites prior to disposal.	Do."

(x) for the figures '183' in the first column of the item occurring next after the item relating to section 175, the figures '180' shall be substituted;

(xi) after the item relating to section 199, subsection (3), the following items shall be inserted, namely:—

" 193 (5)	Constructing or reconstructing building contrary to declaration issued by council.	Two hundred rupees.
" 194 (1)	Failure to obey regulation to remove or display off buildings at corners of streets.	One hundred rupees."

(xii) in the items relating to sections 223, 230 and 251, for the entries in the fourth column, the words " Fifty rupees", " Twenty rupees " and " Fifty rupees " shall respectively be substituted.

(xiii) after the item relating to section 247, the following item shall be inserted, namely:—

" 249 (1)	Using a place for any of the purposes specified in Schedule Y without licence or contrary to licence.	One hundred rupees."
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(xiv) (a) in the item relating to section 270, for the word 'article' occurring in column (3), the words 'animals or articles' shall be substituted; and

(b) after the same item, the following item shall be inserted, namely:—

" 270 D	Opening or keeping open a new private crematorium without licence or contrary to licence.	Two hundred rupees."
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(xiv) after the item relating to section 275, the following item shall be inserted, namely:—

" 275 (1)	Opening, etc., without licence a new place for the disposal of the dirt.	One hundred rupees."
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(xv) for the figures '500' in the first column of the item occurring next after the item relating to section 299, the figures '301' shall be substituted; and

(xvi) after the item relating to section 321, sub-section (6), the following item shall be inserted, namely:—

" 325 ..	Failure to obey any order.	Fifty rupees."
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Amendment
of Schedule
VIII to
Municipal
Act 1925.

175, In Schedule VIII to the said Act:—

(i) for the figures '168' occurring in the first column of the item next after the item relating to section 148, the figures '167' shall be substituted;

(ii) before the item relating to section 182, the following item shall be inserted, namely:—

" 176 A (1)	Placing a motor vehicle for hire without licence.	Fifty rupees."
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(iii) after the item relating to section 167, the following item shall be inserted, namely:—

" 194 (1)	Failure to obey regulations in regard to display of buildings or contents of streets.	Fifty rupees."
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(iv) after the item relating to section 247, the following item shall be inserted, namely:—

" 249 (1)	Using a place for any of the purposes specified in Schedule V without licence or contrary to licence.	Twenty rupees."
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(v) after the item relating to section 249, the following item shall be inserted, namely:—

" 275 D ..	Opening or keeping up a private driveway without licence or contrary to licence.	Twenty rupees."
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* 279	...	Using without licence a place for the disposal of the dead.	One hundred rupes."
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(vi) in column (4) of the item relating to section 290, for the word 'Do,' the words 'Ten rupees' shall be substituted; and

(vii) after the item relating to section 291, the following item shall be inserted, namely:—

* 298	...	Failure to close place of public entertain- ment.	One hundred rupes."
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TRANSITIONAL PROVISIONS.

176. All toll-bars constructed and all other obstructions to traffic erected or placed at or near toll-stations before the commencement of this Act shall be removed before such date as the Local Government may fix in that behalf.

177. (1) Notwithstanding anything contained in the said Act or in this Act—

(a) (i) the term of office of the members of every municipal council holding office on the date of the commencement of this Act shall, subject to the provisions of sections 50, 51 and 40 of the said Act as amended by this Act, extend to, or expire on, as the case may be, such date as the Local Government may fix, and the Local Government shall cause elections to be held so that the newly elected members may come into office on the date fixed for the retirement of the old members;

(ii) the Local Government may from time to time postpone any date fixed by them under sub-clause (i) and fix another date in lieu thereof; and

(iii) any date fixed or postponed under sub-clause (i) or (ii) shall not be later than one year from the date of the commencement of this Act;

(b) the chairman and vice-chairman of the municipal council shall, subject to the provisions of clause (3)

of sub-section (6) and sub-section (7) of section 12, section 40, and section 40A of the said Act as amended by this Act, hold office up to, or vacate office on, the date fixed under clause (a);

(c) a meeting of the municipal council shall be held on or as soon as may be after the said date on a day and at a time fixed by the Local Government or such other authority as may be empowered by them in this behalf for the election of the chairmen and vice-chairmen; and

(d) the term of office of the newly elected councillors or of the councillors elected in their places at annual vacancies shall expire at the end of five years, if the date fixed under clause (a) is the first day of November, and in other cases at the end of five years from the first day of November immediately preceding such date.

(1) (a) Any vacancy in the office of chairman or vice-chairman of a municipal council which is in existence on the date of the commencement of this Act or which occurs before the date fixed under clause (a) of sub-section (1) shall be filled by election by the municipal council.

(b) Any such vacancy in the office of member of a municipal council shall be filled by appointment by the Local Government.

(c) Any person elected or appointed as chairman, vice-chairman or member of a municipal council under clause (a) or (b) of this sub-section shall hold office only up to the date fixed under clause (a) of sub-section (1).

Explanation—The office of chairman, vice-chairman or member of a municipal council to which no person had, at any time prior to the commencement of this Act, been elected or appointed, shall be deemed to be vacant within the meaning of this sub-section.

Section 178,
Natal Local
Government Act,
1926.

178. If any difficulty arises as to the first constitution or reconstitution of any municipal council after the commencement of this Act, or otherwise in first giving effect to the provisions of this Act, or of the said Act as amended by this Act, the Local Government, as occasion may require, may, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

SCHEDULE.

Section.	Re-act.ion.	For the sports	Re-act.ion the mach.
(1)	(2)	(3)	(4)
4	(1)	his intention	their intention
"	(2)	has considered	have considered
"	"	he may	they may
5	(1) Provide	he issues	they issue
"	(2)	he proposes	they propose
5a	(1)	direct	direct
5b	(1)	he may	they may
"	(2)	so he may fit	so they may fit
"	(4)	has directed	have directed
41	(1)	his opinion	their opinion
"	"	by way, if he	they may, if they
"	"	thinks necessary,	think necessary,
"	Provide(s)	he directs as	they direct, or
"	"	expends	expends
"	"	he proposes	they propose
"	(3) (4)	appoints	appoint
"	"	so directs	so direct
"	"	with himself	with themselves
123	(3)	he shall name	they shall name
223	(3)	he may deem fit	they may deem fit
343	(3)	he may make rules	they may make rules
343	"	vested in him	vested in them
343	b (3)	so directs	so direct
Schedule			
IV	rule 44 (1)	directs	direct
"	" 51 (1)	he may direct	they may direct
"	" 53 (2)	has incurred	have incurred
"	" 51	he thinks fit	they think fit

STATEMENT OF OBJECTS AND REASONS.

INTRODUCTION.

More than eight years have elapsed since the Malabar District Municipalities Act, 1920, was passed into law. The necessity for amending certain provisions contained in the Act was felt soon after it came into force and early in 1923, the Government introduced a Bill (No. 2 of 1923) proposing extensive amendments. This Bill was referred to a select committee but it was subsequently withdrawn, and circulated instead to all the municipal councils in the Presidency for their remarks with an invitation to suggest any other amendments which they

considered necessary. Several members of the Legislative Council had also from time to time introduced various Bills to amend the Act. Bill No. 2 of 1923 was revised and considerably enlarged in the light of the remarks and criticisms offered by municipal councils as well as by members of the Legislative Council and the Bill as revised was published in the *Port St. George Gazette* in January 1925 (Bill No. 1 of 1925). Another Bill very largely based upon this Bill and with some further changes, principally in the constitution of municipal councils, was prepared and circulated to municipal councils in September 1925 and it was further examined by a conference of select members of the Legislative Council in December of the same year. The present Bill gives effect to the decisions of this conference.

SUMMARY OF MAIN CHANGES.

The main changes introduced in the Act by this Bill are—

- (1) Abolition of the system of nominations by municipal councils with a limited exception in the case of Europeans and Anglo-Indians.
- (2) Removal of the disqualification of women on the ground of sex to stand for election to municipal councils.
- (3) General quinquennial elections to municipal councils.
- (4) Extending all functions connected with elections to authorities prescribed by rules.
- (5) Provision for a vote of no-confidence in chairmen and vice-chairmen of municipal councils and for the removal of chairmen and vice-chairmen by Government resolution.
- (6) Throwing open the office of chairman to election.
- (7) Provision for the requalification of officers or servants of municipal councils.
- (8) The following alterations in the provisions relating to the levy of property tax:—
 - (a) A provision for the levy of the tax on land at a lower rate than on buildings.
 - (b) A provision for the levy of the tax on non-agricultural lands not appurtenant to buildings on the basis of capital value.
 - (c) The repeal of the provision for the levy of the tax on the basis of rating and
 - (d) A provision for the levy of a scavenging tax.
- (9) The levy of company tax on the basis of income instead of on the basis of capital.
- (10) The restriction of the pilgrim tax to passengers leaving the municipalities.
- (11) The restriction of the tax on carriages and animals and of the tax on carts to carriages, animals and carts kept within the municipality.
- (12) The prohibition of the location of toll-stations on the boundary between two contiguous municipalities.

(12) A provision to secure control to the Legislative Council in respect of amendments to the Schedule.

(13) More effective provision for the adjudication of disputes between local authorities inter se including in particular the setting of power to the Local Government to constitute joint committees of local authorities for the purpose.

ABOLITION OF THE SYSTEM OF RESERVATION.

The existing power of reservation has been attacked on several grounds one of which is that it is open to abuse. This Bill abolishes all reservations except in the case referred to below and throws open all the seats in municipal councils to election. The representation on municipal councils of the three most important minority communities and backward classes in the Presidency, namely, the Mohammedans, the Indian Christians and the Adi-Dravidas or Adi-Archakas, is to be secured by the reservation of seats for them. Power has also been vested in the Government to make a similar reservation in favour of minority communities and backward classes other than those specified above. These reserved seats are to be filled by election by the general electorate throughout the municipality. Representatives will thus be secured for these communities and classes without the medium of communal electorates.

It is however felt that so far as Europeans and Anglo-Indians are concerned the doctrine of reservation of elective seats is not entirely suitable. The Bill therefore proposes to give power to Government to make not more than two appointments to any municipal council to represent Europeans and Anglo-Indians. Persons so appointed will be supernumerary members, but they will have all the rights of elected members.

WOMEN TO HAVE THE RIGHT TO STAND FOR ELECTION.

Women have the right to stand for election to local boards under the Madras Local Boards Act, 1920, and it is anomalous to deny them that right in municipal areas. It is therefore proposed to confer that right on them in municipalities also.

GENERAL QUINQUENNIAL ELECTIONS.

The present Act requires that elections should be held every year in respect of one-third of the number of the elective seats in municipal councils. The adoption of adult suffrage in the Bill will make elections at short intervals very inconvenient and prohibitively expensive. It is therefore proposed to have a general election once in five years.

EXTENDING ALL ELECTORAL FUNCTIONS TO PERMANENT AUTHORITY.

It is considered desirable to assign all functions connected with elections to municipal councils to authorities who will not be influenced by any party or personal feeling. The functions connected with the preparation of electoral rolls and the fixing of

dates for holding elections which, under the present Act, rest in the chairman, have accordingly been assigned by this Bill to such authority as may be prescribed by rules made by Government.

It was originally the intention of Government to extend the franchise in municipal areas to all adults, but in view of the enormous electoral rolls which this would involve and the vast amount of work it would cast upon the authorities to whom the electoral functions are to be entrusted, it was found impossible to carry out this intention and the restricted form of suffrage has accordingly been retained.

PROVISION FOR A VOICE OF NO-CONFIDENCE IN CHAIRMEN AND VICE-CHAIRMEN.

Deadlocks frequently arise from the fact that chairmen and vice-chairmen who have ceased to command the confidence of the majority in their councils continue to hold office. It is considered desirable that some machinery should be devised for preventing such deadlocks. A provision for meeting instances of want of confidence in chairmen and vice-chairmen similar to that obtaining in the Legislative Council in respect of Ministers has therefore been inserted in the Bill. If the motion is carried by two-thirds of the assembled strength of the council the Government would be bound to remove the chairman or vice-chairman concerned. Where, however, the motion is carried by a smaller majority, the Government are given power to order such removal, if the interests of the municipal administration require it. Provision has been made against frivolous repetitions of motions of no-confidence. Power has also been taken to remove a chairman or vice-chairman who becomes incapable of attending to his functions or refuses or fails to carry out any provision of law; the existing law makes it incumbent in such cases to take action against the council itself and this involves an inconvenience and sometimes an unjust procedure.

TRANSFERS OF THE OFFICE OF CHAIRMEN TO ELECTIONS.

The provision made in the Bill for the removal of chairmen of municipal councils when a vote of no-confidence is carried against them may be expected to give municipal council chairmen who will throughout their term of office be in agreement with the majority in the council and it is therefore considered undesirable to deprive municipal councils elected on the very wide franchise proposed in the Bill, of the power to elect their chairmen. The Bill therefore proposes to throw upon the office of chairman no election. Government will alter the Bill as becomes law so as to have power to appoint the chairman except where a council is reconstituted after a dissolution or reorganisation.

PROHIBITION OF MUNICIPAL OFFICERS.

The present Act is framed so as to give to each municipal council and its chairman power of exclusive control over the officers and servants of the municipality. In the case of the higher municipal officers however like engineers and health officers, it is necessary

to provide for severity of issues as well as for reasonable prospects of promotion, if the best candidates are to be attracted. It is also expected that the Local Government or some other authority should have power to transfer their officers periodically from one place to another. With the assent of most of the municipal councils in the Presidency, municipal health officers have been formed into a separate provincial service. But doubts have been raised whether the constitution of such provincial services is warranted by the powers conferred upon the Government by the present law. It is therefore necessary to give clear statutory recognition to the present practice in respect of health officers and to provide for an extension of the same principle to other officers of municipal councils of analogous status. Provision has accordingly been made in general terms to provide for the appointment of a majority of municipal officers any class or classes of municipal officers or servants and to prescribe the authority by which they should be appointed and controlled.

TAXES AND TOLLS.

The provisions relating to the levy of taxes and tolls have been materially altered.

The property tax will in future be a half-yearly and not a yearly tax. The Bill permits of the tax being imposed on lands as a house rate than on buildings; and direction has been given to municipal councils to adopt an alternative method of taxing non-agricultural lands which are not appurtenant to buildings, with reference to their capital value. The provision for taxing lands or buildings on the basis of their rental has been repealed and lands will hereafter be assessed either on their rental or on their capital value. Though the stamping fee is payable in advance, its collection is often a matter of difficulty, and consequences of local bodies have acted for the conversion of the fee into a tax. Provision has therefore been made for the levy of a stamping tax.

The Bill will remove several anomalies which now exist in the taxation of companies. Companies will in future be taxed on their income and not on their capital. Firms and associations declared by Government to be companies will also be liable to the tax. The scales of tax in Schedule IV relating to the companies and profession taxes have been revised.

Pilgrims will under this Bill be taxed only once, namely, when they leave the place of pilgrimage during or after the season of the pilgrimage and at the railway station or stations in the immediate neighbourhood of such place. The maximum rates of pilgrim tax have therefore been doubled. A rate for the intermediate class has also been newly introduced.

The carriage and animal tax and the tax on carts will, in future, be levied only on carriages, rickshaws and carts kept within the municipality. Carriages, animals and carts which are kept outside but are let out for hire within the municipality will not be liable

to those towns but will pay tolls for road. The exemption from the earnings and school tax enjoyed by military officers and soldiers under section 100 has been restricted to cases where the residence of such officers and soldiers in the municipal area is due to the exigencies of military service.

Conflicts often occur between municipalities and district boards and between one municipal council and another in the matter of the location of toll-stations and the sharing of toll-income. The location of toll-stations on the boundary between two contiguous municipalities is therefore prohibited and power is reserved to Government to intervene in the interests of the public for the purpose of regulating the number and the location of toll-stations and the sharing of toll-income by neighbouring local authorities.

AMENDMENT OF SCHEDULES.

Under the existing Act, only the rules in Schedule II, part II of Schedule IV, Schedule V and Schedule VI may be altered, added to or amended by means of rules. There does not appear to be any reason why Schedule III and part I of Schedule IV should not also be amended similarly. Power has accordingly been taken to amend those Schedules also. A provision has been added requiring that a draft of the amendments proposed to any Schedule should be laid on the table of the Legislative Council for a period of not less than one month while the Council is in session. It will then be open to the Legislative Council to express its opinion on the proposed amendment and to suggest modifications or amendments thereto.

ARBITRATION OF DISPUTES.

A provision for dealing with the settlement of disputes between a municipal council on the one hand and any other municipal council or local authority on the other has been incorporated in the Bill. This provision, which principally based upon section 236 of the present Local Boards Act, amplifies the scope of that section so as to provide for the settlement of any dispute whether arising under the District Municipalities Act or under any other Act. The Local Government now gives power to take cognizance of the disputes and either decide it themselves or refer it for inquiry and report to an arbitrator, a board of arbitrators or a joint committee. In the latter case, the arbitrator, board or committee will submit his or its report to the Government who will pass final orders.

The appointment of joint committees of local authorities depends of course on the consent of all the local authorities concerned. Such consent is not always forthcoming and it is thought necessary to vest in the Government the power to direct the constitution of such committees whenever necessary. It is also desirable to give power to municipal councils in these terms to frame regulations regarding the constitution, procedure, powers, etc., of joint committees. When, however, the Local Government direct the constitution of a joint committee, they will have power to make such regulations themselves.

MISCELLANEOUS.

The opportunity has been taken to remove various defects in the Act which have been revealed by experience.

Under the present Act, there is an interruption in the administration if the office of chairman falls vacant and there is no vice-chairman. The Bill therefore makes the election of a vice-chairman compulsory and further provides that the vacancy should also change when the office of chairman is vacant and there is no vice-chairman. The procedure to be adopted when no councillor is elected and when a councillor vacates his seat for failure to attend the meetings of the council has been modified. The disqualification of honorary magistrates for election or appointment as municipal councillors has been removed.

Persons who have been dismissed from the exercise of any local authority in the Presidency have been disqualified from being elected or appointed as members of local boards. Officers and servants of a local board who have resigned within a period of two years have been disqualified from being elected or appointed as members of any local board in the district. The procedure to be adopted when a member of a local board vacates his office for failure to attend the meetings of the local board has been modified.

Provision has been made for the issue of licenses to motor vehicles plying for hire within the municipality, based upon the corresponding provisions in the Local Boards Act.

Municipal councils have been empowered to declare certain places to be subjects with the approval of the Local Government.

The conflict of jurisdiction which now exists between municipal councils and local boards in regard to the use within three miles of municipal limits in the matter of licensing slaughterhouses or places used for any of the purposes specified in Schedule V is proposed to be removed by making the previous sanction of the Local Government necessary for the exercise of jurisdiction by municipal councils in such cases and by exempting such cases from the jurisdiction of local boards by suitable amendments to the Local Boards Act. A general right of appeal against the grant or refusal of licenses and permissions has been provided.

A few additions have been made to the matters in respect of which the Local Government might make rules under section 203 and to those regarding which the municipal council might make by-laws under section 205.

Under section 203 of the present Local Boards Act, the sanction of the Government is necessary for instituting suits for recovering compensation from members of local boards whose neglect or misconduct is alleged to have led to loss, waste or misapplication of the funds of the local board. It is now also, however, wherever the sanction of the Local Government is necessary under the existing criminal law for the prosecution of presidents or members of local boards for acts done or purporting

to be done by them in the discharge of their official duty. It seems highly desirable to clear up this position and new section 353A inserted by the Bill provides therefor.

A provision for the establishment of a special tribunal to deal with appeals against assessments of taxes made by the chairman has been included in Schedule IV. The necessity for a provision like this has been felt in practice, especially in the municipalities.

The notes on clauses explain in detail the changes made by the Bill.

1899 July 1929.

P. SUBBARAYAN.

NOTES ON CLAUSES.

Clause 2.—This change is necessitated by the introduction of the *Reforms* under which the subject of Local Self Government is administered by a Minister.

Clause 3 (Section 1 (3)).—The reference to 'Governor in Council' in this section has to be omitted—vide note on clause 2. The opportunity has been taken to recast the section in simpler terms.

Clause 4 (Section 5).—Sub-clause (i), (iii) and (iv).—The definitions of 'Anglo-Indian,' 'European' and 'Indian Christian' are necessary, as provision has been made in the Bill for the appointment of Anglo-Indians and Europeans as supernumerary members of municipal councils and for the reservation of seats to Indian Christians. The first two definitions are based upon those found in the Madras Electoral Rules, while the third is in the same terms as the definition in section 2 (f) of the Indian Succession Act, 1925.

Sub-clause (ii).—The definition of 'company' has been altered with a view to prevent the evasion of the companies tax by foreign companies which is now possible on account of the defective definition of the term. The present definition is adapted from that in the Indian Income-Tax Act, 1922, and includes within its scope 'firms' and 'associations' which are declared to be companies by the Local Government. Co-operative societies, however, have been specifically exempted from the scope of the definition so that they will not be liable to be assessed to the companies tax but only to the profession tax.

Sub-clause (v).—The definitions of 'legislative council' and 'local authority' will simplify the drafting of new section 305 (3) and of new sections 26 and 26B respectively.

*Sub-clause (vi).—*Definitions of 'ordinary vacancy' and 'ordinary election' similar to those of 'usual vacancy' and 'usual election' have been incorporated.

*Sub-clauses (vii) and (viii).—*These make the meaning of Section 3 (21) and (22) clear.

*Sub-clause (ix).—*This makes it clear that supernumerary members should be taken into account whenever the 'sanctioned strength' of municipal councils or like organisations are used.

*Clause 5 (Section 4 (5)).—*The present subsection (5) of section 4 vests in a new municipality only the funds, the property and the institutions of the waste board which it supersedes. Trouble has arisen in some places over the transfer of institutions vesting in other local bodies, for example, schools, medical buildings and roads, to newly constituted municipalities. Provision has therefore been made for the transfer of institutions, etc., of any local board in the area concerned. Provision has also been made for the discharge of the liabilities, if any, of the local board or boards concerned.

*Clause 6 (New Section 7 (2), (3) and (4)).—*The new sub-sections substituted by this clause effectuate the policy of abolishing nominations to municipal councils and provide for the representation on municipal councils, by means of reservation of seats, of Muhommedans, Indian Christians, Adi-Dravidas or Adi-Andhras and other minority communities and depressed and backward classes to whom the Local Government may extend the same privilege. The new sub-sections also make provision for the appointment of two supernumerary members to municipal councils to represent Europeans and Anglo-Indians.

*Clause 7 (Section 8).—Sub-clause (i) (a).—*It has been made clear that the 'express provision otherwise' which is referred to in the section should be found in the Act.

*Sub-clause (i) (b).—*This gives effect to the principle of quinquennial elections adopted in the Bill.

*Sub-clause (ii) (a).—*This simplifies the drafting.

*Sub-clause (ii) (b) and (c).—*The power to fix dates for elections has been assigned to such authority as may be prescribed by rules.

*Sub-clause (ii) (c).—*This is self-explanatory.

Sub-clause (iii).—Instances have occurred in which ordinary elections could not be held in the months of August and September and doubts have been expressed as to the legality of holding elections after the end of September. To remove such doubts power has been expressly taken to direct or permit the holding of elections after the end of September.

Sub-clause (iv).—This is consequential upon sub-clause (iii).

Clause 8 (New Section 9).—The provision for declaring the out-going candidates re-elected seems to be difficult to defend in principle; existing sub-section (2) of section 9, which gives the council the power to elect if the retiring councillor is unwilling to serve and providing for the holding of a fresh election in the constituency if the council fails to elect, is also difficult to justify. This clause has removed these complications. It provides that when an election fails the electors should immediately be given a fresh opportunity and that if this second opportunity is also not taken advantage of, the Local Government should step in and nominate a councillor.

Clause 9 (New Section 10).—This is consequential on new section 7 (4) inserted by clause 6. New section 10 takes power to fix the term of supernumerary members of municipal councils.

Clause 10 (New Section 11).—Present section 11 has been omitted as it would imply that the appointment of supernumerary members is compulsory and not optional.

Section 20 of the Malaya Local Boards Act, 1920, prohibits the receipt of remuneration by the members of a local board. Such a prohibition is equally desirable in the case of municipal councillors and new section 11 has been inserted to provide for it. It is also desirable to make it clear that remuneration cannot be accepted for work done in any other capacity except in rare cases. New section 11 provides that such remuneration cannot be accepted except with the sanction of the Government.

Clause 11 (New Sections 12 and 12-A).—New sections (1) and (2) of section 12.—The power of the Local Government to appoint the chairman has been restricted to the case mentioned in sub-section (2).

*New sub-section (3).—*This in substance is the same as section 14 (a) of the present Act. It has been brought over here in view of the provision in clause (H) of new sub-section (8).

New sub-section (4) is the same as present sub-section (2).

New sub-section (5) makes the election of the vice-chairman compulsory.

*New sub-section (6).—*Clause (1).—Where the council is authorized to elect its chairman before the expiry of the term of the appointed chairman, this clause provides that the appointed chairman should vacate office as soon as a new chairman is elected and assumes office.

Clause (1).—Under the present Act, an elected chairman who ceases to be a councillor, for example, by incurring any of the disqualifications mentioned in section 69 (1), vacates his office as chairman. This clause assimilates the position of the appointed chairman to that of the elected chairman in this respect.

*New sub-section (7).—*Clause (1) of this sub-section incorporates the relevant portion of existing sub-section (5), while clause (1b) prevents the merger of the offices of chairman and vice-chairman in the same person.

New sub-section (8) corresponds to present sub-section (6).

New sub-section (9) prevents any interregnum in the office of chairman. At present when the office of chairman is vacant and there is no vice-chairman, or where there is a vice-chairman but he is incapacitated or is unable to attend to his duties, five councillors have to give reasonable notice to the other councillors, convene a meeting and elect a chairman. This necessarily involves delay and till a chairman is elected, municipal work will be at a standstill. The amendment will avoid this interregnum.

New sub-section (10) is the same as existing sub-section (8).

The new Explanation defines the date of assumption of office by the chairman and vice-chairman.

New section 12A makes provision for the case where a municipal council fails to elect its chairman or vice-chairman. It is on the same lines as new section 9 inserted by clause 5.

Clause 12 (Section 13).—The omission of reference to the election of councillors in present section 13 (a) is consequent upon the policy adopted in the Bill of entrusting the conduct of elections to the 'prescribed' authority.

Clause 13 (Section 14 (a)).—The provisions of section 14 (a) have been embodied in new section 13 (3). Hence this clause.

Clause 14 (Section 16).—This makes slight drafting changes.

Clause 15 (New Section 18).—The amendments incorporated in new section 18 are mainly intended to prevent interruption in municipal administration where the chairman is absent from the station or is incapacitated from attending to his work and there is no vice-chairman or chairman-delegate to function in his place. A certain measure of protection has been given to the municipal staff by requiring that the orders of the vice-chairman deputising for the chairman in the more important matters should be ratified by the latter before they can become absolute. The acts of a vice-chairman or when the powers of the chairman devolve during the latter's absence from jurisdiction or incapacity have also been made subject to control and revision by the chairman. The other changes made are largely consequential.

Clause 16 (Section 20).—This corrects a clerical error.

Clause 17 (Section 21).—It is unnecessary to refer specifically to records, plans, etc., in view of the comprehensive definition of 'documents' in the Madras General Clauses Act, 1891.

Clause 18 (Section 23).—At present a distinction is made between committees appointed for the management and superintendence of institutions, and standing committees and delegation of powers is provided only in respect of standing committees. This distinction interferes in practice with smooth administration and is unnecessary. It has therefore been removed.

Clause 19 (Section 24).—While normally the proportion of outsiders on a committee should not exceed one-third of its strength, it might be desirable to exceed this proportion in special cases where the advice of experts would be useful. The sanction of Government is however a necessary safeguard. The omission of the reference to

'sex' in the first and last sentences of the section is due to the removal of the disqualification of women to stand for election. The restriction as to residence is being removed so that heads of departments or experts may sit on such committees.

Clause 20 (Section 25)—Sub-clause (f).—There is no reason why the regulations which the municipal council may make under this section should be called 'supplementary regulations' instead of regulations.

Sub-clauses (ii), (iii) and (iv).—Provision is made for enabling chairmen to preserve order at meetings and for securing regular and systematic work on the part of committees.

Clause 21 (New Section 26).—Under section 26 as it stands at present, it is doubtful whether a joint committee can be constituted for anything other than a work, for instance, for determining the apportionment of income from particular toll-stations between neighbouring local authorities. This doubt has now been removed. Power has also been taken to compel the constitution of joint committees. Provision has also been made to include outsiders in joint committees and for the framing of regulations for the procedure, viz., of joint committees.

Clause 22 (Section 23)—Sub-clause (f).—New sub-section (1) is consequential on new section 12 (5) (clause 11) under which a municipal council is bound to elect a vice-chairman.

Sub-clause (ii) is self-explanatory.

Clause 23 (Section 29).—Every corporate body has an inherent right to allow any person to attend its meetings. Hence the omission of section 29 by this clause.

Clause 24 (Section 30)—Sub-clause (v).—This makes a slight drafting amendment.

Sub-clause (ii).—A clear provision has been inserted disqualifying the member or chairman concerned from voting on the question of his own incapacity.

Clause 25 (Section 31).—This clause makes specific the actual dates on which the resignations of councillors and chairmen will become operative. Section 31 has been extended specifically to the case of the vice-chairman.

Clause 26 (New Section 32).—Section 33 as it stands at present does not provide for the case of persons who

have actually ceased to hold office or whose election or appointment is irregular or illegal and who yet take part in the proceedings of the municipal council. The new section will meet such cases. At the same time, power has been given to the Local Government to direct that this section shall not apply in any particular case. This will be a useful safeguard, especially in view of the extension of the scope of the section as revised.

Clause 27 (Section 32).—This is self-explanatory.

Clause 28 (Section 34).—It has been made clear that controlling authorities may exercise the same powers over the chairmen of municipal councils as they may over the municipal councils themselves. A slight simplification of language has also been made in section 31 (2) (c). See the note on clause 17.

Clause 29 (Section 36).—It is necessary to generalise the language of section 36 so as to make it applicable to all orders or acts, etc., issued under colour of the Act. Power has been taken in explicit terms to cancel resolutions, etc., which are an abuse of powers or amount to offences or bring Government into hatred or contempt.

Clause 30 (Section 38).—A slight simplification in the language of the section has been made. See the note on clause 17.

Clause 31 (New Sections 40 and 40-A).—The power conferred by the existing law to remove a chairman who is recalcitrant or obstructive or who ceases to possess the confidence of the municipal council has been found to be inadequate. There is also no power under the existing law to remove the vice-chairman and it is felt that the vice-chairman should be placed in the same position as the chairman in the matter of removal from office. New section 40 A provides for the removal of a vice-chairman on lines similar to those of Rule 12-A of the Madras Legislative Council rules. Sub-section (5) of the new section provides for the conclusion of the debate on the motion of no-confidence on the day on which it is taken up and also for the motion being put to vote. The chairman or vice-chairman will be removed as a matter of course if the motion is carried by a two-thirds majority, while, if the majority is smaller, the Government will have a discretionary power to remove him. Sub-section (7) of the new section lays down the limit

of time within which a second motion of no-confidence cannot be brought after a previous motion of no-confidence has been debated or not given effect to by the Government unless a two-thirds majority are in favour of such a motion being brought. Power has been taken in new section 43 to remove a chairman or vice-chairman who is incapable of or persistently fails in attending to his functions or is guilty of a willful disobedience of law. Notice will be given to the chairman or vice-chairman before removing him under section 43, except where he has disobeyed an order under section 36.

Clause 22 (Section 41).—*Sub-clause (i), (ii), (iii) and (iv) (c).*—It is not possible to reconstitute a council immediately after its dissolution, as the procedure connected with elections occupies some time. Provision has therefore been made for the appointment of councillors during the interregnum.

It is sometimes found necessary to extend the period fixed for the reconstitution of the council. Provision for such extension has also been made. The provision dealing with notice has been placed in a separate sub-section (1-A). The proviso to the sub-section dispenses with the necessity for a notice where it has disobeyed an order under section 36.

It is desirable to make it plain that chairmen and vice-chairmen of municipal councils vacate their offices on the dissolution of municipal councils. It is also desirable to bring out clearly the fact that on publication of a notification dissolving a municipal council all its members vacate their seats as such automatically. Provision in this behalf has been made.

Sub-clause (iv) (i).—The omission of clause (c) is due to provision in the same behalf having been made by new sub-section (5) inserted by sub-clause (vi).

Sub-clause (v).—This makes a slight drafting improvement.

Sub-clause (vi).—This fills a lacuna as extension of the period for reconstitution is permissible not only under sub-section (1) but also under sub-section (4).

Sub-clause (vii).—This provides for the dissolution of assets and liabilities on the dissolution or suspension of the council.

*Clause 33 (Section 33).—*The powers of officers taking action on behalf or in default of a municipal council have been widened.

*Clause 34 (Section 43).—*This clause implements the provisions of section 7 (2) and (3) inserted by clause 5. The elections to the reserved seats will be by all the electors in the municipality in whatever community or class they may belong and the elections to the non-reserved seats will be by the wards into which the municipality may be divided by the Local Government. Power has been expressly taken to determine the number of members to be returned by each ward, in order to remove doubts as to whether this is implied or not in the power to divide the municipality into wards. Sub-section (3) of new section 43 corresponds to present section 43 (2) and sub-section (4) of the new section which is in the nature of a proviso is necessary to reallocate the seats whenever there is an alteration in the number of non-reserved seats on a municipal council.

*Clause 35 (Section 44).—Sub-clause (i).—*The electoral rolls will in future be prepared by such authority as may be prescribed by rules.

*Sub-clause (ii) and (iii).—*These make slight drafting improvements.

Clause 36 (Sections 45 and 46).—Sub-section (1) of new section 45 corresponds to sections 45 and 46 (1) of the existing Act and sub-section (2) to section 46 (2).

*Clause 37 (Section 47).—*Leases also have been disqualified. The latter part of section 47 which merely repeats what is contained in section 60 has been omitted.

*Clause 38 (Section 48).—Sub-clause (i).—*This removes the disqualification of women to stand for election.

*Sub-clause (ii) and (iii).—*The provisos added by sub-clause (iii) correspond to rules 2 and 3 of the Non-Official (Definition) Rules framed under the Government of India Act. Sub-clause (ii) makes changes consequential upon the insertion of the provisos.

*Clause 39 (Section 49).—Sub-clause (i) (c).—*To avoid confusion, the clauses of sub-section (2) are proposed to be distinguished by letters instead of by numbers as at present.

*Sub-clause (i) (B).—*This brings the clause into line with section 50 (1) (c).

*Sub-clause (i) (c).—*A drafting change has been made.

*Sub-clause (i) (d).—*The proviso is not a proviso to sub-section (B) as a whole but only to the third clause thereof. Hence this amendment. A slight simplification in language has also been made.

*Sub-clause (i) (e).—*This brings section 49 into line with the corresponding clause of section 50.

*Sub-clause (i) (f).—*This repeats the disqualification of honorary magistrates.

*Sub-clause (i) (g).—*Dismissed officers and servants of any local authority in the presidency as well as officers and servants of the municipal council who have resigned within two years have been disqualified.

*Sub-clause (i) (h).—*This disqualifies a person who has already been elected or appointed to a municipal council though his term of office may not have commenced on the date of his nomination, election or appointment.

*Sub-clause (i) (i).—*The disqualification in the present Act has been extended to cover the case of a person who was the servant or employer of a sitting councillor within a period of two years. This provision will prevent evasion of the existing law.

*Sub-clause (ii).—*Provision in the same behalf is to be found in section 60. Hence the omission of sub-section (d).

*Clause 40 (Section 50).—Sub-clause (i) (e).—*This brings the language into accord with that in section 49 (1).

*Sub-clauses (i) (h) and (e).—*These make drafting changes. The disqualification caused by employment as the paid legal practitioner of the council is better put as a separate clause.

Sub-clause (i) (d) makes drafting changes.

*Sub-clause (i) (d).—*This implements the provision in the latter part of new clause (d) of section 49 (2) inserted by clause 39 (i) (g).

*Sub-clause (i) (f).—*Section 60 makes provision in this behalf. Hence clause (g) is unnecessary.

*Sub-clause (i) (e).—*This provides that it is only absence from ordinary meetings that will make a councillor lose his seat. Provision has also been made as to the date from which the period of default should commence.

*Sub-clause (ii) (a) and (b).—*These are consequential on the omission of clause (c) by sub-clause (i) (f).

*Sub-clause (ii) (c).—*This brings the language employed in the District Municipalities Act into line with that in the Local Boards Act.

*Sub-clause (iii).—*The procedure in regard to the restoration of councillors who absent themselves from the meetings of a municipal council has been made clear and the initiative for seeking restoration is laid on the defaulting councillor.

*Clause 41 (Section 51).—*The scope of the section has been extended so as to cover cases under section 48 (1) and the intimation underlying sub-section (3) has been made clear.

*Clause 43 (Sections 52, 53, 54, 55, 57, 58 and 59).—*These sections are unnecessary in view of Chapter IX-A of the Indian Penal Code inserted by Indian Act XXXIX of 1920.

*Clause 45 (Section 60).—*This brings the District Municipalities Act into line with the Local Boards Act. Power has also been taken to exempt persons convicted of election offences.

*Clauses 46 to 47 (Sections 61, 63, 65 and 65).—*These make consequential changes and minor drafting improvements.

*Clause 48 (Section 68).—*This raises the limit up to which the power to make contracts may be delegated to a committee from Rs. 500 to Rs. 1,000.

*Clause 49 (Section 69).—*A drafting amendment has been made.

*Clause 50 (Section 70).—*The procedure to be followed in revising the number or the scale of pay of the staff to be employed by councils has been simplified and it has been made clear that such proposals should be considered only on the initiative of the chairman.

Clause 51 (Section 71).—New Section 71 (1) corresponds to existing sub-section (1). The omission of reference to the "schedule" is consequential on the form of new section 70.

New Section 71 (2).—Clause (a) is practically the same as existing sub-section (2).

Clauses (b) and (c) recognize the existing practice and give power to the Local Government to appoint and remove from office municipal engineers and health officers.

New Section 71 (3).—The present absolute prohibition in section 71 (3) with regard to municipal engineers and health officers is unworkable in practice and it is therefore proposed to permit these officers to undertake outside work with the sanction of the Local Government. The absolute prohibition has however been maintained in the case of the secretary.

Clause 52 (Section 73).—Besides making changes consequential on the omission of reference to the establishment schedule, the section has been re-drafted in clearer terms.

Clause 53 (Section 74).—It is considered desirable to make the saving provision at the commencement of sub-section (1), a general one. "Travelling allowances" has been added to the items in respect of which regulations may be framed by councils. The other changes are minor drafting changes.

Clause 54 (Section 75).—Sub-clause (i) is self-explanatory and sub-clause (ii) makes it clear that punishment may be imposed only on officers and servants in the service of the municipality.

Clause 55 (Section 76).—This clause provides that leave to the health officer and the municipal engineer should be granted by the Local Government and that leave to other officers and servants should be granted by the chairman.

Clause 56 (New Section 77-A).—This section provides for the provincialization of any class of municipal officers or servants provided that a majority of the municipal councils in the Presidency agree to such provincialization.

Clause 57 (Section 78).—Sub-clause (i).—The amendment made by this sub-clause is due to the fact that

section 92 uses the expression 'companies tax' and not the expression 'tax on companies.'

*Sub-clause (ii) (a) and (b).—*These are self-explanatory.

*Sub-clause (ii).—*This makes it clear that it is to the Local Government that the report is to be made.

*Sub-clause (iv).—*There must be some finality as to the rates of taxes once fixed and the new proviso added by this sub-clause provides that the previous sanction of the Local Government shall be obtained before proposals for the alteration of the rates of taxes are entertained by the municipal council in the same year in which they have been fixed. This provision will also minimise undesirable juggling with taxation for election purposes.

*Clause 53 (Section 79).—Sub-clause (i).—*The first amendment is consequential on the repeal of the Indian Income-tax Act, 1918, by the Indian Income-tax Act, 1922, and the imposition of the liability to the tax not by the Income-tax Act itself but by the annual Finance Act. The second amendment has already been explained—vide note on clause 51.

*Sub-clause (ii).—*The liability to pilgrim-tax is restricted to outgoing pilgrims in accordance with the recommendation of a railway conference in this behalf. This restriction will greatly facilitate the collection and adjustment of the tax as it will be levied only at or near the place of pilgrimage instead of at several stations all over India involving complicated accounts and adjustment.

*Sub-clause (iii).—*The new proviso added by this clause is intended to restrict the utilisation of the proceeds of the pilgrim-tax for securing the health and comfort of pilgrims and the improvement or development of the municipal area.

*Clause 59 (Section 85).—*The date from which a tax is to be levied or an enhanced rate is to take effect and the period of levy, if any, of the tax have been required to be specified in the notification along with the rate of the tax.

*Clause 60 (Section 81).—Sub-clause (i).—*The redraft of sub-section (1) inserted by this sub-clause besides making it clear that the various constituent elements of

the property tax, for example, the tax for general purposes and the water and drainage tax, may be dealt with separately, authorises the levy of a scavenging tax. The present scavenging tax is difficult of reduction in spite of the fact that under the Act it is payable in advance.

*Sub-clause (iii) (a).—*These words have been added as *amendatory clauses*.

*Sub-clause (ii) (b).—*This is due to the fact that lands and buildings may now be taxed on different bases.

*Sub-clause (iii).—*The present alternative of taxing lands on their extent has been abolished and discretion has been given to municipal councils to tax non-agricultural lands which are not appurtenant to buildings on their capital value.

Clause 61 (Section 32).—Sub-clause (i) limits the deduction of 10 per cent permissible on account of repairs, etc., to buildings.

*Sub-clause (ii) (a) and (b).—*The provision in regard to buildings the annual value of which cannot be estimated has been made clearer and has been extended to all Government and railway buildings. Furniture in addition to machinery is to be excluded from valuations under the subsection.

*Clause 62 (Section 33).—Sub-clause (1) (i).—*In the exemption clause the qualification that no income should be derived from libraries and play-grounds has been omitted. It has been made clear that buildings used for educational purposes are exempt from the tax though they are not open to the public. The benefit of exemption from the property tax has been extended to ancient monuments.

*Sub-clause (1) (ii).—*This makes a drafting amendment.

*Sub-clause (1).—*Previous (a) to (e) to section 34 of the Act which are really in the nature of partial exemptions have been carried over to section 35, which deals with the subject of exemptions. Previous (d) and (e) to section 34 which permit the taxation of lands and of buildings on the basis of extent have been omitted. An exemption provision in regard to the scavenging tax the levy of which is authorised by the Bill has been added.

Class 63 (Section 84).—See the note to sub-clause (2) of the previous clause. Section 84 as re-drafted by this clause provides for a lower rate of tax being levied on lands than on buildings. The necessary alterations due to the fact that lands may now be taxed either on their capital or on their annual value have also been made.

Class 64 (Section 85).—If the property tax is treated as an annual tax payable in two instalments, doubts arise as to whether the rate can be raised in the second half-year. The amendment makes it clear that the tax is a half-yearly tax.

Class 65 (Section 87).—Sub-section (2) as re-drafted brings section 87 into line with the corresponding section of the Local Boards Act, viz, 101, by making a demand for remission necessary. Some drafting improvements also have been made.

Class 66 (Sections 89 and 90).—The proviso to rule 35 of Schedule IV has been incorporated in new section 89 (1). The remission granted in case of destruction of buildings [new section 89 (2)] has been assimilated to that granted in the case of construction of buildings. It has been made clear that the remission in either case can be given in respect of the building only. A new section (section 90) has been added providing for remission of tax on the same principle as that underlying new section 89 (1) and (2) in the case of inclusion or exclusion of areas from municipal limits in the middle of a half-year.

Class 67 (Section 91).—Particulars other than those specifically mentioned in the section are often required and claimants have therefore been empowered in general terms to call for such information as they may require.

Class 68 (New Section 92).—The basis of the tax has been altered from 'paid-up capital' to 'income'. Every company will hereafter be assessed in a municipality on its income in the municipal area. It is considered desirable to refer at the commencement to the resolution of the council authorizing the levy of the tax rather than to the notification issued in pursuance of such resolution. It has been made clear that the mere fact that the principal office of a company is not located within municipal limits does not exempt it from the tax. Companies transacting business within municipal limits but deriving their

income from outside such limits have been made liable to the tax. A consequential provision against the payment of double tax in respect of the same income has also been added. The principle of the Explanation must apply equally in the case of assessment to profession tax. The Explanation has therefore been omitted here and redrafted as a provision common both to the companies and professions taxes and put as section 91 A (1). See also the note on clause 71 infra.

*Clause 69 (New Section 93).—*Section 93 has been redrafted so as to make it clear that a person will be liable to profession tax in his place of business as well as in his place of residence where the two places lie within the jurisdiction of different local authorities. Provision has been made for the apportionment of the tax between the local authorities concerned and for the avoidance of double taxation. The references to 'trade' and 'money-lending' have been omitted and income from houses and lands outside the municipality has been excluded from the scope of assessment. As profession tax can now be levied in rural areas also, a reference to the Madras Local Boards Act, 1924, has been included in sub-section (3). Reference has been made to the resolution of the council authorizing the levy of the tax in the first instance. See also the note on clause 71 infra.

*Clause 70 (New Sections 93A, 94 and 94A).—*New section 93A makes it clear that where a municipal council levies the profession tax but does not levy the companies tax, all companies will be liable to pay profession tax and that, where both the companies and the profession taxes are levied, companies which are not assessable to the companies tax will be liable to pay profession tax.

*New Section 94.—*Firms and associations may be declared to be companies under the new definition of 'company' inserted by clause 4 (B) of the Bill. Such firms and associations will become subject to the companies tax. Hence the redraft of section 94.

*New Section 91 A (1).—*Please see the note on new section 91.

New Section 91 A (2) brings out the implications of new sub-section (1).

*Clause 71 (Section 95).—*Section 95 has been confined to the issue of the notice, three portions of the section

which relate to the condition of liability to the companies or profession tax having been embodied in new sections 92 and 93.

Class 72 (Section 95).—*Sub-clause (1)* makes the intention plain and *sub-clause (3)* is consequential on the revision of 'trade' in new section 93.

Class 73 (Section 97).—A small drafting change has been made.

Class 74 (Section 98).—Following sections 116 and 117 of the City Municipal Act, it is proposed to omit the words referring to letting out of carriages and animals for hire. Vehicles kept outside but let out for hire within the municipality will hereafter pay tolls or in lieu thereof the amount compounded under sub-section (2) of section 111. It is also made clear that the tax is a half-yearly tax and not an annual tax leviable in half-yearly instalments. Reference has been made to the resolution of the council at the commencement.

Class 75 (Section 99).—*Sub-clause (1)*.—This note on the previous clause. *Sub-clause (3)*.—This makes a slight drafting improvement.

Class 76 (Section 100).—The exemption granted to military officers and soldiers has been restricted to cases where they are compelled by the exigencies of military duty to reside within the limits of the municipality. The separate provisions to clauses (d), (e) and (f) involve a good deal of repetition. This is avoided by the insertion of a single comprehensive proviso to the section as a whole.

Class 77 (Section 102).—*Sub-clause (i)* effects a drafting amendment.

Sub-clause (ii) provides for the issue of a notice requiring the payment of the tax on carriages and animals and is adapted from section 62 of the District Municipalities Act of 1884.

Class 78 (Section 103).—*Sub-clause (i)*.—The note on class 74 inserting new section 93 (1) applies here.

Sub-clause (ii).—This confirms the right of inspection to persons who pay taxes to the municipal council concerned.

Class 79 (Section 106).—This is consequential on the previous clause.

Class 80 (*New Section 106 A*).—Registration under the Madras Hackney Carriage Act will not hereafter be possible without prior payment of the tax on carriages and animals or the tax on carts, as the case may be. The provision has been taken from section 125 of the City Municipal Act.

Class 81 (*Section 108*).—Section 108 (1) has been amended so as to contain a reference to the resolution of the council.

Class 82 (*Section 110*).—Sub-clause (i).—This is done in the principle adopted in the Bill of referring to the resolution of the council at the commencement.

Sub-clause (ii) (a) and (2).—These are consequential on the addition of new clause (f) by sub-clause (ii) (c).

Sub-clause (ii) (c).—This is self-explanatory.

Class 83 (*Section 111*).—Sub-clause (i) is consequential on clause 81 infra.

Sub-clause (ii).—Where municipalities are contiguous, there is often trouble over the establishment of toll stations. The proviso added by this sub-clause prohibits the establishment of toll stations on the boundary of contiguous municipalities and reserves power to Government to issue general or special orders in respect of the number and location of toll stations and the apportionment of income from particular toll stations.

Class 84 (*New Section 111 A*).—This section prohibits the construction of toll-bars, etc.

Class 85 (*Section 114*).—This is consequential on the previous classes.

Class 86 (*Section 115*).—This clause is necessitated by the repeal of the Indian Income-tax Act, 1915, by the Income-tax Act, 1922, and the imposition of income-tax by an annual Act of the Indian Legislature. Section 48 of the Act of 1915 corresponds to section 86 of the Act of 1918.

Class 87 (*Section 116*).—Provision has been made for the levy of pilgrim-tax in respect of occasions which occur once in several years, as, for instance, the Mahanavami festival at Kumbhakosam and the Pushkaram festival at Benares. In such cases the tax will be levied for limited periods on each occasion. The words 'before each occasion' in existing sub-section (3) have been

altered into 'in respect of such occasion' in new sub-section (1). The necessity for obtaining the sanction of the Government of India for the actual rates has been removed. According to the redraft, the sanction of the Government of India will be obtained for the levy of the tax and once such levy is sanctioned, other details, such as the occasion and the period of the levy, will be determined by the municipal council in consultation with the railway administration concerned subject to the approval of the Local Government. It has been made plain that the tax will be leviable by the municipal council even though the place of pilgrimage may be some distance away from its area, as special arrangements may have to be made for the health and comfort of the pilgrims on their way to a place of pilgrimage though it may be situated outside the municipal area. The rates of the tax have been doubled as the tax is leviable only when the pilgrims leave. A special rate for intermediate class tickets has also been introduced. The rule-making power has been widened and the Local Government have been enabled to make rules for the decision of disputes between local authorities inter se and between local authorities on the one hand and railway administrations on the other. In the latter case, the sanction of the Government of India is made requisite.

Clause 58 (Section 117).—This is self-explanatory.

Clause 59 (New Section 118).—While councils can now write off irrecoverable taxes or tolls they cannot do so in the case of other dues. Power has accordingly been conferred upon councils to write off other dues. The control of Government will be a safeguard.

Clause 60 (Section 120).—It has been found in practice that the submission of budgets in February does not permit of a thorough examination being made of all the budgets in time for orders to issue before the commencement of the financial year to which they relate. The amendments give power to the Government to fix such date for the submission of the budgets as they may deem fit. A small drafting amendment has also been made.

Clause 91 (New Section 121 A).—This enables the Government to recover recurrently or by suit loans or advances made to municipal councils, if the period fixed for the repayment of such loans or advances does not exceed twenty years.

Class 92 (*Section 159*).—This is consequential on the amendments to sections 84 and 84A made by clauses 62 and 63 of the Bill.

Class 93 (*Sections 154 and 155*).—As a separate scavenging tax may be levied as part of the property tax and the provision of adequate scavenging arrangements is obligatory, those sections will become superfluous. They have therefore been omitted.

Class 94 (*Section 156*).—Provision has been made for the levy of a contribution even if the place of pilgrimage is situated outside the limits of the municipality if arrangements have to be made by the municipal council for pilgrims en route. The power to levy a contribution has been extended to all places which attract a large number of persons. It had been made clear that the Local Government may order the making of a recurring contribution if they think fit.

Class 95 (*Section 158*).—The sub-clause are consequential upon the omission of sections 151 and 152 by clause 95.

Class 96 (*Section 162*).—This clause is intended to enable the poorer councils to entrust the maintenance of their public streets to neighbouring local bodies if such an arrangement is desirable.

Class 97 (*Section 170 (3)*).—It is impossible to insist upon all public streets being of a width of 40 feet or 50 feet. Hence, the addition of the word 'ordinarily' by sub-clause (1). Compare section 213 (2) of the City Municipal Act. The omission of the proviso is consequential.

Class 98 (*Section 174 A*).—It is considered desirable to require a licence in respect of motor vehicles plying for hire in the municipality. New section 174 A is based upon section 166 of the Local Boards Act. An appeal to the council against an order of the chairman granting or refusing to grant a licence has been provided for. It is intended to insert a provision in the new Local Boards Bill enabling the grant of a licence to motor vehicles plying in the area of a district board, as well as in an adjoining municipal area. Sub-section (5) of the new section will implement this provision and obviolate the necessity for a licence under both the Acts.

*Clause 99 (Section 183).—*This brings the District Municipalities Act into line with the corresponding provisions of the Madras Local Boards Act, 1920, viz., sub-sections (2) to (6) of section 163.

*Clause 100 (Section 191).—*It is necessary to control the construction of walls or fences bounding or abutting on any public street, irrespective of their height. Hence this clause.

*Clause 101 (Section 226).—*This gives effect to the change of nomenclature adopted since the Act of 1920 was passed.

*Clause 102 (Section 236).—*An obvious error has been rectified.

*Clause 103 (Section 248).—*New sections 270A to 270D inserted by clause 117, make more detailed provision in the same behalf. Hence the omission of section 248 by this clause.

*Clause 104 (Section 219).—*Only clause (2) of the previous is new. It is intended to avoid conflict of jurisdiction between municipal councils and local boards in the area within three miles of municipal limits.

*Clause 105 (Section 250).—*Sub-clause (i).—New sub-section (3) inserted by this sub-clause provides for a plan of the factory, etc., being furnished by an applicant for permission to construct or establish a factory, work-shop, work-place, etc.

*Sub-clause (ii).—*New sub-section (4) inserted by this sub-clause provides that the municipal council should obtain the previous approval of the Inspector of Factories and also consult and have due regard to the opinion of the municipal health officer or of the District Medical Officer as the case may be. Existing sub-section (4) prescribing a time-limit within which orders should be passed has been repealed.

*Sub-clause (iii).—*This is self-explanatory.

*Clause 106 (Section 260).—*Sub-clause (i).—Power has been taken to direct action to be taken under section 260 or 261, wherever necessary.

*Sub-clause (ii).—*This amendment is consequential on the amendments to section 250 made by clause 105 and is intended to give Government power to control the acts

and compliance of all the officers and authorities referred to in that section as now amended.

Clause 107 (*Section 255*).—This clause is intended to avoid conflict of jurisdiction between municipal councils and local boards in the three-mile area.

Clause 108 (*New Section 258 A*).—Municipal councils have been empowered by the new section inserted by this clause to declare places to be markets with the approval of the Local Government.

Clauses 109 and 110 (*Sections 259 and 260*).—These bring the sections of the District Municipalities Act into accord with sections 167 and 168 of the Madras Local Boards Act, 1939.

Clause 111 (*Section 263*).—Drafting changes have been made for the most part.

Clause 112 (*New Section 263 A*).—This provision is adapted from section 274 of the Local Boards Act.

Clause 113 (*Section 267*).—This brings section 267 of the District Municipalities Act into line with section 179 of the Local Boards Act.

Clause 114 (*New Section 267 A*).—This provision is adapted from section 369 of the Local Boards Act.

Clause 115 (*Section 269*).—The additional proviso inserted by this clause is intended to exclude public markets under the Local Boards Act from the purview of section 269, and thus avoid a conflict of jurisdiction.

Clause 116 (*Section 270*).—Section 263 speaks of 'animal or article'. Hence the inclusion of the reference to animal by this clause.

Clause 117 (*New Sections 270 A, 270 B, 270 C and 270 D*).—These sections which relate to cart-stands, landing places and halting places have been modelled on those for markets as re-drafted by this Bill. Unpaid fees for the use of cart-stands, etc., are made recoverable as if they are unpaid tolls.

Clause 118 (*Section 286*).—The amendment made by this clause makes the meaning of the section clear.

Clause 119 (*Section 289*).—It is considered desirable that the health officer also should exercise the power conferred by this section as the chairman. Hence the amendment.

Clause 120 (Section 290).—*Sub-clause (i).*—See the note on the previous clause. *Sub-clause (ii)* effects a slight drafting change.

Clause 121 [Section 300 (1)].—This amendment makes the meaning of the section clear.

Clause 122 [Section 303 (2)].—*Sub-clause (i).*—Clauses (b) and (c) of section 303 (2) have been combined. Power has been taken to make rules for requiring candidates standing for election as councillors to make deposits and for prescribing the conditions under which such deposits may be forfeited. This is intended to prevent frivolous candidatures. Some drafting alterations have also been made.

Sub-clause (ii).—This makes a mere drafting change.

Sub-clause (iii).—The Sanitary Board has been abolished. Hence the amendment made by this sub-clause.

Sub-clause (iv).—Provision has been made for the sharing between local authorities in the pecuniary of the proceeds not only of the surcharge on income-tax but also of all other taxes and income.

Sub-clause (v).—The omission of clause (s) is due to provision in the same behalf having been made in new section 114.

Sub-clause (vi).—The additions to the rule-making power hereby made are self-explanatory.

Clause 123 (Sections 304 and 305).—As in the Local Boards Act, all the Schedules except Schedules I, VII and VIII have been made capable of amendment by rules. The interchange of the places of sections 304 and 305 is consequential upon the change made by this clause. The provision that the drafts of the rules should be laid on the table of the Legislative Council will secure to it control over the making of the rules.

Clause 124 (Section 306).—*Sub-clause (i)* brings section 306 into line with section 304 (2) (a). The other sub-clauses make three other additions to the by-law making power which, in practice, have been found necessary.

Clause 125 (Sections 309 and 310).—Section 310 (1) which deals with preliminary publication of by-laws should come before section 309 which deals with their confirmation. Sections 309 and 310 have therefore been

incorporated. Power has been taken to modify by-laws while conferring them. The language of the sections has also been made clearer.

Clause 126 (*Section 311*).—This is consequential on the omission of clause (c) of section 303 (1) by clause 122. The opportunity has been taken to make a drafting improvement.

Clause 127 (*New Section 314*).—New sub-section (1) generalises the provisions of present section 314 so as to make it applicable to all cases where a person acts as a member when he is not entitled to do so. New sub-section (2) of section 314 penalises a person who functions as the chairman or vice-chairman of a municipal council when he has no right to do so and new sub-section (3) penalises a chairman or vice-chairman who fails to hand over documents or properties of the municipal council to his successor in office.

Clause 128 (*Section 315*).—The absolute prohibition in section 315 against the acquisition of any interest by an officer or servant in a contract with the municipal council has been relaxed in the case of teachers as in several cases the only suitable buildings in which schools could be located have been found to belong to teachers. The specific sanction of the Local Government which has been made necessary provides a sufficient safeguard against abuse.

Clause 129 (*Section 321*).—*Sub-clause (i)*.—It is necessary that municipal councils should have power to fix the rates on which fees should be charged in addition to fixing the rates of fees for licences and hence this amendment.

Sub-clause (ii).—New sub-section (3 A) provides for the publication of all orders granting or refusing licences and permissions in view of the general right of appeal conferred by the next clause against the grant or refusal of any licence or permission.

Sub-clause (iii).—A general right of appeal against the refusal of licences has been given. Hence these words have to be omitted.

Sub-clause (iv).—Provision has been made for the payment of the costs of the prosecution to the municipal council.

*Clause 130 (Section 322).—*The amendment provides a general right of appeal in all cases of refusal of a licence or permission. The provisions for the particular cases have therefore been omitted.

*Clause 131 (Section 323).—*This implements the amendment made by the previous clause.

*Clause 132 (Section 328).—*Notifications issued by the Government do not now take effect until they are published in the vernacular in the district gazette. This causes unnecessary delay. This clause therefore renders such publication unnecessary. A provision saving the operation of other sections of the Act has also been added.

*Clause 133 (Section 351).—*This makes a slight drafting improvement.

*Clause 134 (Section 340).—*This is consequential on the omission of section 155 by this Bill—vide clause 94.

*Clause 135 (Section 344).—Sub-clause (f).—*Reference to 'penalties' occurs in section 271 of the Local Boards Act. Hence this sub-clause.

*Sub-clause (ii).—*The omission of reference to 'scravenging' is consequential on the omission of sections 154 and 155 by the Bill—Vide clause 94. The other changes effect drafting improvements.

Clause 136 (Section 341).—Sub-clause (i) is consequential on the omission of section 59.

Sub-clause (ii) rectifies an error in drafting.

*Clause 137 (Section 345).—*The scope of the subsection has been extended to taxes as well as other sums and all moneys mentioned in the subsection have been made recoverable under the Code of Criminal Procedure.

*Clause 138 (Section 354).—*Vide note on the next clause.

*Clause 139 (New Section 351 A).—*This clause as well as the previous one is consequential on the amendments made by this Bill diverting the chairman of jurisdiction in respect of the preparation of electoral rolls and the fixing of days for elections, &c., and vesting the same in the 'prescribed' authorities.

*Clause 140 (Section 352).—Sub-clause (i).—*The protection afforded by section 352 has been extended to the

Local Government as well as to the District collector and the revenue divisional officer who have various functions to discharge under the Act.

Schedule (ii).—The reference to 'any other law' in section 353 is inappropriate. Those word have therefore been omitted.

Clause 131 (Section 353).—This clause rectifies a clerical error in the Act. Compare section 5 (3) of the Act and section 79 of the Civil Procedure Code, 1908.

Clause 142 (New Section 353 A).—This provides for the sanction of Government being obtained for the prosecution of the chairman or a councillor. The Act confers this protection in respect of suits (section 353). But it is doubtful whether under the existing law sanction is necessary for prosecutions. This doubt has now been removed.

Clause 143 (Section 354).—This makes the intention clear.

Clause 144 (Section 355).—This excepts from the scope of delegation by Government the power to determine the contribution payable under section 186 and the power to make rules under sections 303 and 305.

Clause 145 (Section 356).—The amendments incorporated in the new section are in the main consequential on the adoption of the system of general elections once in five years. New sub-section (1) makes it clear that the Government may appoint the chairman of newly constituted municipal councils for the period for which they have power now to appoint councillors.

Clause 146 (New Section 359).—Power has been given to the Local Government to decide disputes between local authorities. The disputes may be decided by the Local Government themselves or they may be referred for inquiry and report to an arbitrator, a board of arbitrators or a joint committee. In the latter case, the Local Government will pass final orders on the report submitted to them.

Clause 147 [Schedule III—Rule (1)]. Sub-clause (i).—A similar proviso has been added by means of a rule to the Local Boards Act. Hence this sub-clause. The holding of meetings on public holidays has been prohibited.

*Sub-clause (ii) (New Rule 2 and 5).—*Provision has been made for dealing with cases of failure of chairman of municipal councils to obey requisitions calling for special meetings. New rule 5 (2) is largely based upon section 32 of the Bengal Municipal Act, 1884, and section 44 (2) of the Bihar and Orissa Municipal Act, 1922. The re-draft of rules 2 and 5 is consequential upon the insertion of this new provision. The proportion of members who may require meetings to be convened has been raised from one-fourth to one-third of the strength of the council at the time. Please see the last sentence of the note on sub-clause (i).

*Sub-clause (iii) (Rule 5).—*This sub-clause makes the exercise of the casting vote compulsory.

*Sub-clause (iv) (Rule 6).—*A minor drafting change has been made.

*Sub-clause (v) (Rule 9).—*The language in rule 9 has been assimilated to that in rules 4 and 5.

*Sub-clause (vi) (Rule 13).—*It is considered unnecessary to retain rule 13 in view of the new provision for committees made in new section 23 inserted by Clause 18 of the Bill.

*Clause 148 (Schedule IV, New Rules 2 to 6).—*The main changes introduced are explained below:—

*New Rule 2.—*Not only the assessment books but the portfolios of the separate records, if any, which may contain detailed particulars relating to assessments are to be open to inspection. The account books are to be open to inspection not only by the tax-payer but also by his authorized agent.

*New Rule 3.—*A provision stating in affirmative terms that the chairman should assess the taxes payable has been added.

*New Rule 4, Sub-rule (1).—*There is no power now to rectify inadvertent omissions to impose taxes or clerical errors in the assessment books. This power is conferred by this sub-rule.

Sub-rule (2) restricts the retrospective operation of the enhancement or imposition of assessment made under sub-rule (1) to the two half-years preceding the half-year in which such enhancement or imposition is made.

Clause 149 (New Rules 6 to 12).—

New Rule 6.—The changes made are consequential on the amendments to new rule 5.

New Rule 7.—The changes made are consequential upon the introduction of the principle of taxation on capital value as an alternative mode of taxation.

New Rule 8.—The intention underlying the rule has been brought out and the date on which the amendment of tax-books should take effect has been defined.

New Rule 9.—The restriction that the notification should be published before the close of the year has been removed. The publication in the district gazette has also been dispensed with. Notice is required to be given simultaneously on the notice board of the municipal office and by beat of drum in the municipality.

New Rule 10.—The meaning has been made clearer.

New Rule 11.—Alterations consequential on the tax becoming a half-yearly tax have been made.

New Rule 12.—The provisions relating to general revision and revision in individual cases have been assimilated to each other.

Clause 150 (Rule 13).—This clause makes the meaning quite plain.

Clause 151 (New Rules 14 to 16).—

New Rules 14 and 15.—Existing rules 14 and 15 have been recast so as to bring out the intention clearly.

New Rule 16.—This rule has been recast so as to make the income earned by companies in or from the local area concerned the only, instead of an alternative, basis of taxation. It has been provided that taxation shall be proportional to or increase progressively with income. A provision for the revision of assessment at any time before the service of notice has also been added.

New Rule 17.—New sub-rule (1) of rule 17 provides for the regrading of profession tax. New sub-rule (5) gives power to Government to make rules regarding the assessment of the income of co-operative societies.

New Rule 18.—The new rule has been made applicable to companies as well as persons in view of the changes made in the body of the Act. The other consequential changes necessary have also been made. The inconsistent

expression "principal office or place of employment" has been omitted.

New Rule 12.—This rule also has been made applicable to the companies tax as well as the profession tax. Besides making the consequential changes necessary on this account a few drafting improvements have also been effected.

Clause 152 (Rule 20).—*Sub-clause (i)* is consequential on the tax having been made a half-yearly tax.

Sub-clause (ii).—This makes it clear that it is only where the animal or carriage has died or been destroyed that exemption should be granted.

Sub-clause (iii).—*Sub-rule (3)* is unnecessary in its present form and has therefore been omitted.

Clause 153 (Rule 21).—The amendments in *sub-clause (a)* and *(b)* bring the table into line with that in the Local Boards Act. A small drafting change has been effected by *sub-clause (c)*.

Clause 154 (Rule 22).—This is consequential on the inclusion of the scale of rates in section 116 as redrafted by this Bill.

Clause 155 (Rule 23).—Provision has been made for appeals against assessments to companies tax. The rule has been redrafted in clearer terms.

Clause 156 (Rule 24).—*Sub-clause (i).*—This is consequential on the amendment to section 102 made by the Bill.

Sub-clause (ii) makes it clear that the tax need be paid only within the time mentioned in clause (a) of rule 24.

Clause 157 (Rule 25).—*Sub-clause (i)* is consequential and makes a drafting change as well, while *sub-clause (ii)* makes the intention clear.

Clause 158. (Rule 26).—This makes the intention clear. The provision removes a possible doubt which may be felt on the existing language.

Clause 159 (New Rule 28 A).—Provision for the exercise of the appellate and other cognate powers of the municipal council by a special officer appointed in this behalf by the Local Government has been made by new

rule 28 A. If a special officer is appointed, he will have all the powers which the council or chairman may exercise. Provision for the payment of salary and allowances to the special officer has also been made.

Class 160 (Rule 29).—Sub-classes (i).—The re-draft of sub-rule (1) makes the meaning clear. Sub-classes (ii) makes a consequential change, while sub-classes (iii) lays down a rule of limitation to ensure promptness in the collection of taxes.

Class 161 (Rule 30).—This makes drafting changes.

Class 162 (Rule 31).—Sub-classes (i) (a) and (ii) make minor drafting improvements.

Sub-classes (i) (b) makes the intention clear.

Class 163 (Rule 32) makes a drafting amendment.

Class 164 (Rule 34) makes the reference to rule 20 specific.

Class 165 (Rule 35).—Sub-classes (a) requires that the occupier should be given at least a period of fifteen days to pay the tax. The other sub-classes make minor verbal changes.

Class 166 (New Rule 35 A).—Difficulties have been experienced in the collection of taxes from persons who have left British India. The new rule provides for the recovery of the tax in such cases as an arrest of land revenue thereby enabling any immovable property affected being directly proceeded against.

Classes 167 and 168 (Rules 36 and 36 A).—Sub-rule (2) of rule 36 has been placed as an independent rule, rule 36 A. Power has been taken to prescribe the costs of the prosecution. A few drafting changes have also been made.

Classes 169 and 170 (Rules 38 and 40).—These permit municipal councils to engage in remunerative enterprises.

Class 171 (Rule 55).—This brings the rule into accord with the similar rule in the Local Boards Act, viz., Rule 9 (1) of Schedule Y to Madras Act XIV of 1920.

Class 172 (*Appendix A, B and C*).—Minor drafting changes have been made in the new Appendices substituted by this clause.

Class 173 (*Schedule F*).—Sub-clause (i) makes it clear that license is required only in respect of places used for burning bricks.

Sub-clause (ii).—There has been a good deal of conflict in the interpretation put upon clause (2) by different benches of the High Court. The new clause makes the intention clear.

Sub-clause (iii) makes the intention quite clear.

Classes 174 and 175 (*Schedules VII and VIII*).—The amendments are either consequential or self-explanatory.

Class 176 implements the provision in clause 54 prohibiting the construction of tall-trees.

Classes 177 and 178.—The transitional provisions contained in these classes are based in part upon section 368 of the present Act and in part upon analogous provisions in the Madras Hindu Religious Endowments Act, 1920.

Class 177.—Sub-clause (1) (a) and (2) are based to a large extent upon rules 1 and 2 of Schedule III to the Madras Hindu Religious Endowments Act, 1920.

Sub-clause (1) (3), (c) and (d) are new and are adapted to the use of municipalities under the Act as proposed to be amended.

Class 178 is based upon section 25b of the Madras Local Boards Act, 1920, and section 83 of the Madras Hindu Religious Endowments Act, 1920.

19th July 1921

P. SUBBARAYAN.

BILL No. 13 OF 1929.

A Bill to amend the Madras Local Boards Act, 1923.

WHEREAS it is expedient further to amend and to re-enact the Madras Local Boards Act, 1923, and the Madras Village Panchayat Act, 1920;

AND WHEREAS the previous sanction of the Governor-General has been obtained to the passing of this Act; It is hereby enacted as follows:—

1. (1) This Act may be called the Madras Local Boards (Amendment) Act, 1929.

(2) It shall come into force on such day as the Local Government may, by notification in the Port St. George Gazette, appoint.

2. The Madras Village Panchayat Act, 1920, is hereby repealed.

3. In section 3 of the Madras Local Boards Act, 1923 (hereinafter referred to as "the said Act")—

(i) clause (1) shall be re-numbered as clause (1-A) and the following clause shall be inserted as clause (1), namely:—

"(1) 'Anglo-Indian' means any person not being a European who is

Rule 1 (a) of Schedule II to the Indian Councils Act, 1909.

(i) of European descent in the male line, or

(ii) of mixed Asiatic and non-Asiatic descent whose father, grandfather or more remote ancestor in the male line was born in the Continent of Europe, Ceylon, Newfoundland, Australia, New Zealand, the Union of South Africa or the United States of America;"

(ii) after clause (3), the following clause shall be inserted, namely:—

"(5-A) 'casual vacancy' means a vacancy occurring otherwise than by efflux of time in any elective office in or connected with a local board and 'casual election' means an election held on the occurrence of a casual vacancy;

"(5-E) 'circle' means any local area which is declared to be a circle under section 4 and 'electo board' means the body constituted for the local administration of a circle under sub-section (1) of section 5;"

(iii) for clause (5), the following clause shall be substituted, namely:—

"(5) 'company' means a company as defined in the Indian Companies Act, 1913, or formed in pursuance of an Act of Parliament or of Royal Charter or Letters Patent, or of an Act of the Legislature of a British Possession and includes any firm or association carrying on business in the presidency of Madras, whether incorporated or not, and whether its principal place of business is situated in the said presidency or not, which the Local Government may, by general or special order, declare to be a company for the purposes of this Act:

Provided that it shall not include any society registered or deemed to be registered under the Co-operative Societies Act, 1912;

(iv) to clause (7) the following shall be added, namely:—

"and 'district board' means the body constituted for the local administration of a district under subsection (1) of section 6 ;"

(v) after clause (7), the following clause shall be inserted, namely:—

"(7-A) 'European' means any person of European descent who either was born in or has a domicile in the United Kingdom or in any British possession or in any State of India, or whose father was so born or has or had up to the date of the birth of the person in question such a domicile."

"(7-B) 'forest' includes unreserved land at the disposal of Government and forest reserved under the Madras Forest Act, 1883 ;"

(vi) after clause (8), the following clause shall be inserted, namely:—

"(8-A) 'Indian Christian' means a native of India who is, or in good faith claims to be, of unmixed Aryan descent and who professes any form of the Christian religion ;"

(vii) in clause (9), for the words 'in Malabar' the words "in the district of Malabar" shall be substituted ;

(viii) after clause (10), the following clause shall be inserted, namely:—

"(10-A) 'legislative council' means the legislative council of the Governor of Madras ;"

"Company."

"District board."

"European."

Rule 156, Section 11, to the Madras District Board.

"Forest."

Section 8 (3), Madras Forest Act, 1883.

"Indian Christian."

Section 2 (6), Indian Christian Act, 1925.

"Legislative council."

as in 1913.

12a

Section 1 (5), Indian Companies Act.

as in 1912.

Madras Act 1 of 1883.

"(10-B) 'local authority' includes a corporation ^{Local authority.}
authority;"

(ix) for clause (11), the following clause shall be substituted, namely:—

"(11) 'local board' includes district boards, ^{Local board.}
circle boards and panchayats;"

(x) for clause (12), the following clause shall be substituted, namely:—

"(12) 'local fund' includes district funds, circle ^{Local fund.}
funds and village funds;"

(xi) after clause (13), the following clause shall be inserted, namely:—

"(13-A) 'ordinary vacancy' means a vacancy ^{Ordinary}
occurring by efflux of time in any elective office in or ^{vacancy}
connected with a local board and 'ordinary election' ^{Ordinary}
means an election held on the occurrence of an ordinary ^{election}
vacancy;"

(xii) after clause (15), the following clause shall be inserted, namely:—

"(15-A) 'panchayat' means the body constituted ^{Panchayat}
for the local administration of a village under sub-section ^{for the local administration}
(1) of section 6 and 'panchayatdar' means a member of a ^{Panchayat}
panchayat;"

(xiii) in clause (16), the words 'over which the public have a right of way' occurring after the words 'whether a thoroughfare or not' shall be placed before those words;

(xiv) in clause (17), for the words 'return therein,' the words 'return to such house' shall be substituted;

(xv) after clause (18), the following clause shall be inserted, namely:—

"(18-A) 'revenue village' means any local area ^{Revenue}
which is recognised as a village in the revenue accounts;" ^{village}

(xvi) for clause (21), the following clause shall be substituted, namely:—

"(21) 'sanctioned strength' of a local board ^{Sanctioned}
shall be deemed to include its supernumerary members, ^{strength}
if any;" and

Section 4
(15), Malabar
Village Panchayat Act,
1924.

(xiv) after clause 25, the following clause shall be inserted, namely:—

"Village."

"(23-A) 'Village' means any local area which is declared to be a village under section 4."

Substitution
of new
clause for
clause 25
of Act of
1913.

4. For sections 4 and 5 and the heading therein the following heading and sections shall be substituted, namely:—

Districts,
Circles
and Villages.

"Districts, Circles and Villages."

"4. The Local Government may for the purposes of this Act declare, by notification published in the prescribed manner—

- (a) any local area to be a district,
- (b) any part of a district to be a circle, and
- (c) any part of a circle to be a village.

Alteration
and
revision
of sections
4, 5 and 6
of Act of
1913.

5. (1) The Local Government may, by notification published in the prescribed manner—

(a) exclude from a district, circle or village any local area comprised therein, or

(b) include in a district, circle or village any local area in the vicinity thereof, or

(c) cancel a notification issued under section 4.

(2) Before issuing a notification under sub-section (1), the Local Government shall give the local board or boards which will be affected by the issue of such notification a reasonable opportunity for showing cause against the proposal and shall consider the explanations and objections, if any, of such local board or boards."

Amendment
of sections 4 and
5 of Act of
1913.

6. In section 6 of the said Act—

(i) in sub-section (1), for the words "for each taluk, a taluk board and for each union, a union board" the words "for each circle, a circle board and for each village, a panchayat" shall be substituted;

(ii) in the proviso to sub-section (2), for the words "taluk board" in both the places where they occur, the words "circle board" shall be substituted;

(iii) after the same proviso, the following further proviso shall be inserted, namely:—

"Provided further that where there is no panchayat in any part of a circle, the circle board and the president thereof shall have the rights, exercise the

Proviso to
and use a (2)
of the Local
Local Board
Act.

power and perform the duties of the panchayat and of the president thereof, respectively in each part of the circle *; and

(iv) in sub-section (3)—

(a) for the words "by the name of the local area for which it shall have been established be a body corporate", the words "be a body corporate by such name as may be specified in the notification under section 4" shall be substituted; and

(b) between the words 'imposed by' and the words 'then or any other enactment' the words 'or under' shall be inserted.

6. In section 7 of the said Act, for the words "Taluk boards" the words "Circle boards" and for the words "Union boards" the word "Panchayats" shall be substituted.

7. For sections 8 and 9 of the said Act, the following sections shall be substituted, namely:—

" 8. (1) The members of all the circle boards in the district shall elect to the District Board from among themselves such number of members not exceeding one-fourth of the strength fixed for the district board under sections 7 and 10 as the Local Government may by notification, determine. —

(2) The panchayat members of all the panchayats in the district shall elect from among themselves two members to the district board.

(3) The other members of the district board shall be elected in the manner laid down in Chapter IV.

* S.A. (1) The panchayat members of all the panchayats in the circle shall elect to the circle board from among themselves such number of members not exceeding one-fourth of the strength fixed for the circle board under sections 7 and 10 as the Local Government may, by notification, determine.

(2) The other members of the circle board shall be elected in the manner laid down in Chapter IV.

* S.B. All the members of the panchayat shall be elected in the manner laid down in Chapter IV.

Representative
of all local
boards of
minority
communities,
etc.

* 9. (1) The Local Government shall, in the case of all local boards, reserve by notification published in the prescribed manner such number of seats as they may from time to time determine for—

- (i) Mahomedans,
- (ii) Indian Christians,
- (iii) Adi-Dravidas or Adi-Andras, and
- (iv) any other minority community or depressed or backward class in the district, circle or village, as the case may be, which, in the opinion of the Local Government, is sufficiently numerous and important:

Provided that the number of seats so reserved shall not exceed one-fourth of the strength fixed for the local board under sections 7 and 10.

(2) Notwithstanding anything contained in section 8 or in sub-section (1) of this section, the Local Government may, at their discretion, appoint to any district board two persons to represent Europeans and Anglo-Indians. Persons so appointed shall be supernumerary members irrespective of and in addition to the strength fixed for the district board under sections 7 and 10, but they shall have all the rights of elected members."

Substitution
of new sec-
tion for sec-
tion 10 of
Madras Act
XXV of 1920.

8. For section 10 of the said Act, the following section shall be substituted, namely:—

Discontin-
uance of
members of
local boards

* 10. (1) The Local Government shall, in the case of a local board constituted for the first time and may in the case of a local board reconstituted after a dissolution, declare by notification the total number of its members.

(2) (a) The district board may by resolution supported by not less than three-fourths of the members present at a meeting specially convened in that behalf alter the total number of its members as notified under sub-section (1).

(b) The district board may by resolution alter the total number of members of any of the circle boards within its jurisdiction as so notified.

(c) The circle board may by resolution alter the total number of members of any of the panchayats within its jurisdiction as so notified.

(3) Before any resolution modifying the constitution of a circle board or panchayat is taken into consideration, the district board or circle board, as the case may

he, shall communicate to such circle board or panchayat the grounds for the modification, fix a reasonable period for the circle board or panchayat to show cause against the proposal and consider its explanations and objections, if any.

(4) The Local Government may, by notification, modify or cancel any resolution of a district or circle board under sub-section (2):

Provided that, before doing so, they shall communicate to the local board or boards concerned the grounds for the modification or cancellation, fix a reasonable period for the board or boards to show cause against the proposal and consider its or their explanations and objections, if any.

(5) The notifications and resolutions referred to in sub-sections (1), (2) and (4) shall be published in the prescribed manner."

9. For section 11 of the said Act, the following sections shall be substituted, namely:—

Re-enactment
of new sec-
tion 11, 12 A
and 13 of
the Act
by section
11 of the new
Act No. 11 of
1935.

" 11. (1) Save as otherwise expressly provided in this Act, the term of office of the elected members of a local board shall be five years beginning and ending at noon on the first day of November :

Re-enactment
and
term of office
of members of
local boards.

Provided that any member of a district board who is elected thereto by the members of the circle boards in the district shall be deemed to have vacated his office of member of the district board on his ceasing to be a member of a circle board in the district.

Provided further that any member of a district or circle board who is elected thereto by the panchayatdars in the district or circle shall be deemed to have vacated his office of member of the district or circle board on his ceasing to be a panchayatdar in the district or circle.

(2) Ordinary vacancies in the office of elected members of a local board shall be filled at ordinary elections which shall be fixed by the prescribed authority to take place on such day or days in the months of August and September next preceding the vacancies as he thinks fit:

Provided that the Local Government may, for sufficient cause, direct or permit the holding of any ordinary election after the end of September.

(3) A member of a local board elected at an ordinary election held after the occurrence of a vacancy shall enter upon office forthwith but shall hold office only so long as he would have been entitled to hold office if he had been elected before the occurrence of the vacancy.

(4) A casual vacancy in the office of an elected member of a local board shall be filled at a casual election which shall be fixed by the prescribed authority to take place as soon as may be after the occurrence of the vacancy:

Provided that no casual election shall be held to fill a vacancy occurring within three months before the ordinary date of retirement and that such vacancy shall be filled at the next ordinary election.

(5) A member of a local board elected at a casual vacancy shall enter upon office forthwith but shall hold office only so long as the member in whose place he is elected would have been entitled to hold office if the vacancy had not occurred.

"11-A. (1) If at an ordinary or casual election to a local board held under section 11 no member is elected, a fresh election shall be held on such day as the prescribed authority may fix.

(2) If, at such fresh election, no member is elected, a qualified person may be appointed to fill the vacancy by—

(a) the Local Government in the case of district boards;

(b) the president of the district board in the case of circle boards; and

(c) the president of the circle board in the case of parochial boards.

(3) The term of office of a member of a local board elected or appointed under this section shall expire at the time at which it would expire if he had been elected at the ordinary or casual election, as the case may be.

"11-B. Every supernumerary member of a district board shall, save as otherwise expressly ordered by the Local Government, hold office for a term of five years from the date of publication of the notification of his appointment under section 12."

10. For section 12 of the said Act, the following sections shall be substituted, namely:—

Substitution
of new sec-
tions for sec-
tion 12 of
Madras Act
XIV of 1907.
Presidents
and vice-
presidents of
local boards.

* 12. (1) Save as otherwise provided in sub-section (2), every district or circle board shall elect one of its members to be its president.

(2) Where a district or circle board is reconstituted after it has been dissolved, the Local Government shall have power to appoint, for a period not exceeding one year from the date of such reconstitution, a person who is a member of the reconstituted board or who is qualified for election or appointment therein to be its president:

Provided that the Local Government may authorize the board to elect its president before the expiry of the term of office of the president appointed under this sub-section.

Section 14 (1),
Madras Local
Boards Act,
1911.

(3) When the president appointed by the Local Government under sub-section (2) is not a member of the reconstituted board, he shall ex officio be a member inoperative of, and in addition to, the strength fixed for the board under sections 7 and 10.

(4) Every district or circle board shall elect one of its members other than the president to be its vice-president.

(5) Every panchayat shall elect one of its members to be its president.

* 12-A. (3) If at an election held under sub-section (1), (4) or (5) of section 12, no president or vice-president is elected, a fresh election shall be held.

Provision
is made for
election of
president or
vice-president
in absence of
any election.

(2) If at such fresh election, no president or vice-president, as the case may be, is elected, a member of the local board concerned may be appointed to fill the vacancy by—

(a) the Local Government in the case of presidents and vice-presidents of district and circle boards; and

(b) the president of the district board, in the case of presidents of panchayats.

(3) The term of office of the president or vice-president of a local board appointed under sub-section (2)

shall expire at the time at which it would expire if he had been elected to such office on the date of his appointment."

Repeal of section 13 and 14 of the said Act XIV of 1906.

11. Sections 13 and 14 of the said Act shall be omitted.

Amendment of section 15 of the said Act XIV of 1906.

12. For sub-section (1) of section 15 of the said Act, the following sub-section shall be substituted, namely:—

"15 (1). Any member of a local board elected or appointed to be its president or vice-president shall be deemed to have vacated his office—

(a) in every case, on his election or appointment as president or vice-president of any other local board in the district;

(b) in the case of an appointed president of a district or circle board—

(i) on the expiry of his term of office or, if the board is authorized to elect its president *ad hoc*, on the assumption of office of a newly elected president; or

(ii) on his ceasing to be a member of the board;

(c) in the case of an elected president of a local board, on the expiry of his term of office as a member of the board, or on his otherwise ceasing to be such member; and

(d) in the case of the vice-president of a district or circle board—

(i) on the expiry of his term of office as a member of the board, or on his otherwise ceasing to be such member; or

(ii) on his election or appointment as president of the board."

Amendment of section 16 of the said Act XIV of 1906.

13. To section 16 of the said Act, the following sentence shall be added, namely:—

"Such resignation shall take effect in the case of a member or vice-president from the date on which it is received by the president and in the case of a president from the date on which it is placed before a meeting of the local board."

14. Section 16 of the said Act shall be omitted.

Repeal of
section 16
of Ordinance
No. XIV of
1915.

15. In section 20 of the said Act, for the words "receive any salary or other remuneration from the funds at the disposal of or under the control of such board", the words "receive or be paid from the funds at the disposal of or under the control of such board any salary or other remuneration for services rendered by him as a member or except with the previous sanction of the Local Government for services rendered by him in any other capacity whatsoever" shall be substituted.

Amendment
of section 20
of Ordinance
No. XIV of
1915.

16. In sub-section (3) of section 21 of the said Act, for the words "which by this Act it is expressly declared," the words "which this Act expressly declares" shall be substituted.

Amendment
of section 21
of Ordinance
No. XIV of
1915.

17. After section 22 of the said Act, the following section shall be inserted, namely:—

Insertion of
new section
22-A in
Ordinance
No. XIV of 1915.

"22-A. (1) When the office of president of a district or circle board is vacant, the vice-president shall exercise the functions of the president until a new president assumes office.

Exercise of
functions of
president by
vice-president
during
vacancy in
office.

(2) When the office of president of a district or circle board is vacant and there is either no vice-president or the vice-president is absent from jurisdiction or is incapacitated, the Local Government in the case of a district board and the president of the district board in the case of a circle board shall appoint a member of the district or circle board, as the case may be, to exercise the functions of its president until a new president or vice-president assumes office or until the vice-president returns to jurisdiction or ceases to be incapacitated, as the case may be.

(3) When the office of president of a panchayat is vacant or the president of the panchayat is absent from jurisdiction or is incapacitated, the president of the circle board shall appoint a member of the panchayat to exercise the functions of its president until a new president assumes office or until the president returns to jurisdiction or ceases to be incapacitated, as the case may be.

(4) The person appointed to exercise the functions of a president under sub-section (2) or (3) shall,

for the period during which he exercises such functions, be styled temporary president of the district board, circle board or panchayat, as the case may be.

(5) Notwithstanding anything contained in subsections (2) and (3), a temporary president of a local board shall be deemed to have vacated his office—

(a) if he leaves the jurisdiction of the local board without the previous permission of the Local Government in case he is the president of a district board, of the president of the district board in case he is the president of a circle board, and of the president of the circle board in case he is the president of a panchayat, or

(b) if he becomes incapacitated."

Delegation
of powers
to the
President
of the
District
Board
of
Madras
Act XIV of
1921.

Delegation
of powers
to the
President
of the
District
Board
of
Madras
Act XIV of
1921.

18. For section 23 of the said Act, the following section shall be substituted, namely:—

"23. (1) The president of a district or circle board may, by an order in writing, delegate any of his functions to the vice-president:

Provided that he shall not delegate any functions which the board expressly forbids him to delegate.

(2) During the temporary absence from jurisdiction or incapacity of the president of a district or circle board, the president's functions shall devolve on the vice-president:

Provided that no order of the vice-president transferring, promoting, withholding permission from, reducing, suspending, removing or dismissing any officer or servant of the board shall take effect unless and until it is ratified by the president:

Provided further that where the temporary absence from jurisdiction of the president is within the Presidency of Madras and is on business connected with the board or on such other business of a public character as the Local Government may, by notification, approve, the president's functions shall not, except to the extent if any, to which functions have been delegated by him under subsection (1), devolve on the vice-president.

(3) If the vice-president also is absent from jurisdiction or is incapacitated or if the office of vice-president is vacant, the president may, by an order in writing,

delegate any of his functions to any member of the board who shall be styled president-delegate during the period of delegation:

Provided that

(i) when an order of delegation made under this sub-section is in force, no further order of delegation of any functions shall be made in favour of any other than the member in whose favour the order is in force was made;

(ii) no delegation under this sub-section shall be made for any period extending in the aggregate ninety days in any year without the special sanction of the board; and

(iii) every order made under this sub-section shall be communicated to the board at its next meeting and when made by the president of a circle board shall also be communicated forthwith to the president of the district board.

(4) (a) In any case falling under sub-section (3), the district collector may, if he thinks fit, appoint a member of the district or circle board to exercise any of the functions of the president if, in his opinion, no adequate provision for the exercise of such function has been made by delegation under the said sub-section.

(b) An appointment made under clause (a) shall hold good until the president or vice-president returns to jurisdiction or ceases to be incapacitated and any order of delegation made under sub-section (3) shall, in so far as it may be inconsistent with such appointment, be void and of no effect whatsoever.

Explanation.—The district collector shall be sole judge of the question whether or not a president or vice-president is or has ceased to be incapacitated.

(5) Notwithstanding any restrictions that the local board may impose, the president of a district or circle board may, by an order in writing, delegate any of his executive functions, to any officer or servant of the board or to any officer of Government and in the case of the president of a circle board subject also to the consent of the president of the district board, to any officer or servant of the district board."

19. For section 24 of the said Act, the following section shall be substituted, namely:

Substitution
of new
section for
section 24 of
the said Act.
SIT at 10/11.

Delegation of
powers by
President of
Panchayat.

"23. The president of a panchayat may, by an order in writing, authorise any member of the panchayat to exercise any of his functions for a period not exceeding in the aggregate ninety days in any year."

Amendment
of section 23
of District
Act XIV of
1926.

23. In section 23 of the said Act—

(i) for the word "powers" the word "functions" shall be substituted; and

(ii) the following sentence shall be added at the end, namely:—

"The president of a district or circle board shall also have power to control and revise the exercise or discharge of any functions devolving on the vice-president under sub-section (2) of section 23."

Amendment
of section 27
of District
Act XIV of
1926.

27. In section 27 of the said Act—

(i) in sub-section (1), the words "record, correspondence, plea or other" shall be omitted; and

(ii) in clause (b) of sub-section (2), for the words "trial or union board" the words "local board or panchayat" shall be substituted.

Substitution
of new
section for
section 28
and 29 of
District Act
XIV of 1926.

28. For sections 28 and 29 of the said Act the following sections shall be substituted, namely:—

"28. (1) (a) A local board may, and if so required by the Local Government shall, constitute committees for the purpose of examining such persons, discharging such duties or performing such functions as it may delegate to them or as it may be required by the Local Government to delegate to them, as the case may be.

(2) A local board may also assist individual members or committees to enquire into and report or advise on any matters which it may refer to them.

(3) Save as otherwise expressly provided in this Act, the president of the local board shall, by virtue of his office, be a member and the chairman of every committee constituted under sub-section (1).

(4) It shall be lawful for a local board by a resolution supported by not less than one-half of its sanctioned strength to elect as members of any committee constituted under sub-section (1) any persons who are not members of the board but who may, in the opinion of the

Qualification
of members
of local
boards.

board, possess special qualifications or special interest for serving on such committee. But the number of such persons shall not, except with the sanction of the Local Government, exceed one-third of the total number of members of such committee.

(4) The Local Government may in the case of any particular committee of a local board determine the total strength of the committee and the strength thereof of persons who are not members of the board, the term of office of the members of the committee and the manner of election or appointment of the members and chairman of the committee.

(5) All the provisions of this Act relating to the duties, powers, liabilities, disqualifications and disabilities of members of the local board shall be applicable, so far as may be, to the members of any committee who are not members of the local board.¹⁹

23. For section 30 of the said Act, the following section shall be substituted, namely:—

Substitution
of new sec.
tion for
section 30 of
the said Act
XIV of 1906.
Appointment
of joint
committees.

"30. (1) A local board may, and if so required by the Local Government shall, join with one, or more than one, other local authority in constituting a joint committee for any purpose in which they are jointly interested or for any matter for which they are jointly responsible.

(2) A joint committee may include persons who are not members of the local authorities concerned but who may, in their opinion, possess special qualifications or special interest for serving on such committee:

Provided that the number of such persons shall not, except with the sanction of the Local Government, exceed one-third of the total number of members of the joint committee.

(3) The constitution of a joint committee shall be by means of regulations which shall not, except in the cases provided by sub-sections (6) and (7), have effect unless sanctioned to by each of the local authorities concerned.

(4) The regulations shall determine—

(a) the total number of members of the joint committee;

(b) the number who shall be members of the local authorities concerned and the number who may be outsiders;

(c) the persons who shall be members of the joint committee or the manner in which they shall be elected or appointed;

(d) the person who shall be chairman of the joint committee or the manner in which he shall be elected or appointed;

(e) the term of office of members and chairman;

(f) the powers, being powers exercisable by one or more of the local authorities concerned, which may be exercised by the joint committee; and

(g) the procedure of the joint committee.

(5) Regulations made under sub-sections (3) and (4) may be varied or revoked provided that all the local authorities concerned assent to such variation or revocation.

(6) If the Local Government take action under sub-section (1), they may issue such directions as they think necessary or desirable in respect of all or any of the matters referred to in sub-sections (3) and (4).

(7) If any difference of opinion arises between local authorities under any of the foregoing provisions of this section, it shall be referred to the Local Government, whose decision shall be final."

Amendment
of section 21
of Madras
Act No. 10 of
1920.

24. In section 21 of the said Act—

(i) the word 'supplementary' before the word 'regulations' shall be omitted;

(ii) for clause (e), the following clause shall be substituted, namely:—

"(e) the preservation of order and the conduct of proceedings at meetings and the powers which the president may exercise for the purpose of enforcing his decisions on points of order;" and

(iii) clauses (f) and (g) shall be re-lettered as (e) and (h) respectively and for clause (e) the following clauses shall be substituted, namely:—

"(e) the constitution and procedure of committees;

"(f) the delegation of the powers, duties or functions of the board—

(i) to the president, a member, an officer or servant of the board, or an officer of Government, or

(ii) to a committee constituted under clause (e) or to its chairman or to any one or more of its members."

25. In sub-section (3) of section 32 of the said Act, after the words "for that meeting" the words "and during the period that he presides over it" shall be inserted.

Amendment of section 32 of Act XIV of 1916.

26. Section 33 of the said Act shall be omitted.

Repeal of section 33 of Act XIV of 1916.

27. In section 34 of the said Act—

Amendment of section 34 of Act XIV of 1916.

(i) in sub-section (1)—

(a) after the words "No member of a local board" the words "or of a committee thereof" shall be inserted;

(b) for the words "board or any committee" the words "board or committee" shall be substituted; and

(c) after the words "pecuniary interest" at the end, the words "by himself or his partner" shall be added;

(ii) in sub-section (3), after the words "The president" the words "or chairman" shall be inserted and for the words "such person" in both the places where they occur, the words "such member" shall be substituted;

(iii) in sub-section (3)—

(a) for the words "Such person" the words "Such member" shall be substituted, and

(b) after the words "the president" the words "or chairman" shall be inserted;

(iv) in sub-section (4), after the words "the president" in both the places where they occur, the words "or chairman" shall be inserted;

(v) after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) The member concerned shall not be entitled to vote on the question referred to in sub-section (4), and the president or chairman concerned shall not be entitled to vote on the motion referred to in sub-section (4)"; and

(vi) for the Explanation, the following Explanation shall be substituted, namely:—

"Explanation.—In this section, 'president' includes a vice-president or member presiding for the occasion at a meeting of a local board and 'chairman' includes a member presiding for the occasion at a meeting of a committee."

Substitution
of words
from the
Act of 1906
to the
Act of 1908.
Date of local
board and
committee
not to be
regulated by
the
Act.

28. For section 55 of the said Act, the following section shall be substituted, namely:—

"55. No act of a local board or of a committee thereof or of any person acting as president, vice-president, chairman or member of such board or committee shall, except where the Local Government otherwise direct, be deemed to be invalid by reason only of a defect in the establishment of such board or committee, or on the ground that the president, vice-president, chairman or any member of such board or committee was not entitled to hold or continue in such office by reason of any disqualification or by reason of any irregularity or illegality in his election or appointment, or by reason of such act having been done during the period of any vacancy in the office of president, vice-president, chairman or member of such board or committee.

"*Explanation*.—Nothing contained in this section shall be deemed to exempt any president, vice-president or member from liability to prosecution under section 308."

Substitution
of words
from the
Act of 1906
to the
Act of 1908.
Date of local
board and
committee
not to be
regulated by
the
Act.

29. For section 56 of the said Act, the following section shall be substituted, namely:—

"36. (1) Every panchayat shall submit a report on its administration to the circle board.

(2) Every circle board shall submit to the district board a consolidated report on the administration of itself and of all the panchayats in the circle.

(3) Every district board shall submit to the Local Government a consolidated report on the administration of itself and of all the circle boards and panchayats in the district.

(4) The reports shall relate to the financial year and shall be submitted, as soon as may be, after the first day of April following each year and not later than such date as may be fixed by the Local Government. They shall be in such form and shall contain such details as the Local Government may direct.

(5) The report which each local board has to submit shall be prepared by its president. The local board shall consider the report and submit it to the authority concerned with its resolutions thereon, if any.

(6) The reports and the resolutions thereon, if any shall be published in such manner as the Local Government may direct.⁵⁰

30. For section 37 of the said Act, the following sections shall be substituted, namely:—

“37. (1) The Local Government may appoint such officers as may be required for the purpose of inspecting or superintending the operations of all or any of the local boards established under this Act.

(2) The Local Government may assign to officers appointed under sub-section (1) such salary and establishment as they think fit. The cost of such officers and their establishment shall be paid out of the revenues of the Local Government.

37 A. The district collector or any other officer or person whom the Local Government may empower in this behalf, may enter on and inspect or cause to be entered on and inspected—

(a) any immovable property, or any work in progress, under the control of any local board or president;

(b) any school, hospital, dispensary, vaccination station, choultry or other institution maintained by, or under the control of, any local board and any records, registers or other documents kept in such institution; and

(c) the office of any local board and any records, registers or other documents kept therein.

37 B. Local boards and their presidents, officers and servants shall be bound to afford to the officers and persons referred to in sections 37 and 37 A. such access at all reasonable times to local board property or premises, and to all documents as may, in the opinion of such officers or persons, subject to such rules as may be prescribed, be necessary to enable them to discharge their duties under the said sections.

37 C. The Local Government, the district collector, or any other officer or person whom the Local Government may empower in this behalf may—

(a) call for any record, register or other document in the possession or under the control of any local board or president;

Substitution of new section for section 37 of the said Act.

Inspection and superintending of local boards.

Power of entry and inspection of district collector, etc.

Access of inspecting officers to local board property, etc.

Power to call for reports from local boards.

(b) require any local board or president to furnish any return, plan, estimate, statement, account or statistics;

(c) require any local board or president to furnish information or report on any matter connected with such board; and

(d) record in writing for the consideration of any local board or president any observations they or he may think proper in regard to its or his proceedings or duties.

Power of
council of
parish of
district and
circle boards
over circle
boards and
parish pairs.

37 D. The powers conferred on the district council by sections 37 A, 37 B and 37 C may be exercised—

(a) by the president of the district board in the case of circle-boarded parishes and their presidents; and

(b) by the president of the circle board in the case of parishes and their presidents."

Substitution
of new
section 31
of Statute
act XIV of
1926.

31. For section 38 of the said Act, the following section shall be substituted, namely:—

Power is
conferred on
council,
parish,
etc., under
act.

^a 38. (1) The Local Government may, by order in writing—

(i) suspend or cancel any resolution passed, order or notice issued, or licence or permission granted or

(ii) prohibit the doing of any act which is about to be done or is being done

in pursuance or under colour of this Act, if, in their opinion,

(a) such resolution, order, notice, licence, permission or act has not been legally passed, issued, granted or authorized or

(b) such resolution, order, notice, licence, permission or act, is in excess of the powers conferred by this Act or any other law or amounts to an abuse of such powers or to the commission of an offence or brings the Government into hatred or contempt or

(c) the execution of such resolution or order, the compliance with such notice, or the continuance in force

of such licence or permission or the doing of such act is likely to cause danger to human life, health or safety, or is likely to lead to a riot or an affray.

(2) If, in the opinion of the district collector, immediate action is necessary in the public interests, he may suspend the resolution, order, notice, licence, permission or act, as the case may be, and report to the Local Government, who may thereupon either rescind the collector's order or after giving the authority or person concerned a reasonable opportunity of explanation, direct that it continue in force with or without modification permanently or for such period as they think fit."

32. In sub-section (1) of section 39 of the said Act, ^{Amendment of section 39 of Act XIV of 1920.} for the words "or the president" occurring after the words "a local board", the words "or president" shall be substituted.

33. Section 40 of the said Act shall be omitted.

^{Repeal of section 40 of Madras Act XIV of 1920.}

34. In section 41 of the said Act, for the words "district board" and "district fund" wherever they occur, the words "local board" and "local fund" shall respectively be substituted. ^{Amendment of section 41 of Madras Act XIV of 1920.}

35. For section 42 of the said Act, the following section shall be substituted, namely:— ^{Substitution of new section 42 of Madras Act XIV of 1920.}

"42. The power conferred on the Local Government and the district collector under section 41 may be exercised in accordance with the provisions of that section—

- (a) by the president of the district board in respect of circle boards or their presidents; and
- (b) by the president of the district board or by the president of the circle board in respect of panchayats or their presidents.

Provided that where there is difference of opinion between the Local Government and the president of the district or circle board or between the president of the district board and the president of the circle board, the opinion of the Local Government or of the president of the district board, as the case may be, shall prevail."

^{Power of presidents of district and circle boards to take action in behalf of their boards and panchayats and their presidents.}

We had a brilliant
and warm
week here. Our
week was a
great big
celebration.
We had a
great big
celebration.

36. For sections 43 and 44 of the said Act, the following sections shall be substituted, namely:—

Power of
local
government
to move
pounds of
rate-payers
in local bus

" 43. (1) The local Government, may, by notification, remove any president or vice-president of a local board—

(a) If, in the opinion of the Local Government, he is incapable of attending to or persistently fails to attend to his functions : or

(3) if, in the opinion of the Local Government, he wilfully omits or refuses to carry out or disobey the provisions of this Act or any rules, by-laws, regulations or (a) orders issued thereunder or abuses the powers vested in him.

(2) The Local Government shall, when they propose to take action under sub-section (1), give the president or vice-president concerned an opportunity of explanation and the notification issued under the said sub-section shall contain a statement of the reasons of the Local Government for the action taken :

Provided that where a president or vice-president has disobeyed an order issued under section 38, the Local Government shall not be bound to follow the precedents laid down in this sub-section."

Writing up
the information
in a journal is
an easier
process than
most people
think it is.

* 14. (1) Subject to the provisions of this section, a motion expressing want of confidence in the president or in the vice-president of a local board may be made by any member of the board.

(2) Leave of the board to make the motion, shall be asked for by the member before the business for the day is entered upon.

(3) The member asking for leave shall hand to the president, vice-president or other presiding member a written notice of the motion which he proposes to make.

(4) If a presiding member shall then read the motion to the board and request those members who are in favor of the leave being granted to rise in their places. If less than one-third of the sanctioned strength of the board rise accordingly, the presiding member shall inform the member that he has not the leave of the board. If not less than one-third of the sanctioned strength of the board rise, the presiding member shall intimate that

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leave is granted and that the motion will be taken on such day and time as he may appoint. The day appointed shall not—

(a) in the case of district and circle boards, be less than ten clear days nor more than fifteen clear days; and

(b) in the case of panchayats, be less than six clear days nor more than fifteen clear days, from the day on which leave is asked.

(5) No debate on any motion under this section shall be adjourned. Such debate, if not earlier concluded, shall automatically terminate on the expiry of three hours from the time appointed for its commencement. Upon the conclusion of the debate or upon the expiry of the said period of three hours, as the case may be, the motion shall be put to the vote of the board.

(6) (a) If the motion is carried with the support of not less than two-thirds of the sanctioned strength of the board, the Local Government shall, by notification, remove the president or vice-president as the case may be.

(b) If the motion is carried, but not by a majority as aforesaid, the Local Government may, if in their opinion, the interests of the administration of the board so require, by notification, remove such president or vice-president.

(7) If a motion expressing want of confidence in the president or vice-president is not carried, or having been carried as stated in clause (b) of sub-section (6) is not given effect to by the Local Government, no fresh motion in that behalf shall be discussed for a period of one year from the date of such motion or during the remaining period of the term of such president or vice-president, whichever is shorter, unless two-thirds of the sanctioned strength of the board rise in their place in support thereof under sub-section (6).

(8) No motion under this section which complies with the requirements of sub-sections (2) and (3) shall be ruled out of order by the presiding member."

37. In section 45 of the said Act—

(1) in sub-section (1)—

(a) after the words "by notification" the words "published in the prescribed manner" shall be inserted; and

*Amendment
of section 45
of Act No. 21
of 1936.*

(3) the word "immediately" occurring after the word "reconstituted" shall be omitted;

(iv) the proviso to the same sub-section shall be omitted;

(v) after the same sub-section, the following sub-section shall be inserted, namely:

"(1A) Before publishing a notification under sub-section (1), the Local Government shall communicate to the local board concerned and to the district board in the case of a circle board and to the district and circle boards in the case of a panchayat, the grounds on which they propose to do so, fix a reasonable period for the board or boards to show cause against the proposal and consider the explanations or objections, if any, of such board or boards:

Provided that where a local board has disobeyed an order issued under section 53, the Local Government shall not be bound to follow the procedure laid down in this sub-section."

(iv) in sub-section (2), for the words "all members of the local board" the words "all the members of the local board including its president and in the case of a district or circle board including also its vice-president" and for the word "vacate" the words "be deemed to have vacated" and for the words "fresh appointments shall be made and elections held" the words "fresh elections shall be held and appointments, if any, made" shall be substituted; and

(v) after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) The term of office of the elected members of the reconstituted local board or of the members elected in their places at annual vacancies shall expire at the end of five years if it is reconstituted on the first day of November in any year and in other cases at the end of five years from the first day of November immediately preceding the date of its reconstitution;" and

(vi) in sub-section (3), for the word "performed" the word "discharged" and for the words "by such persons" the words "by such person or persons" shall be substituted.

38. After section 45 of the said Act, the following provisions shall be inserted, namely:—

Section of
Law No. 196
of 1915
in
the said Act
XIV of 1915.

" 45A. (1) For all or any of the reasons specified in sub-section (1) of section 45, the Local Government may, by notification, published in the prescribed manner, instead of dissolving a local board and reconstituting it, supersede it for a specified period not exceeding two years:

Power of
Local Gov.
to suspend or
supersede
local board.

Provided that the Local Government shall not supersede a portion only of the local board.

(2) Before publishing a notification under sub-section (1), the Local Government shall, except where the local board has dissented in order to be dissolved under section 38, follow the procedure laid down in sub-section (1A) of section 45.

(3) The supersession of a local board shall, if no other date and time are fixed in the said notification, take effect from noon on the date of publication thereof and thereupon all the members of the local board including its president and in the case of a district or circle board, including also its vice-president shall forthwith be deemed to have vacated their offices.

(4) On or before the expiry of the period of supersession notified under sub-section (1), the Local Government may, by notification published in the prescribed manner, and for reasons to be stated therein, postpone the reconstitution of the local board for a further period not exceeding six months or make any amendment in anything contained in sub-section (2) of section 5, exclude the area of the local board from the operation of this Act or extend the notification issued under section 4, declaring such area to be a district, circle or village as the case may be.

(5) The provisions of sub-section (3) of section 45 shall apply so far as may be, in regard to the exercise and discharge during the period of supersession of a local board under sub-section (1) or (4), of all or any of the powers and duties of the local board and its president.

(6) The Local Government may reconstitute the local board before the expiry of the period notified under sub-section (1) or (4).

(7) The term of office of the elected members of the reconstituted local board or of the members elected

in their places at casual vacancies shall expire at the end of five years if it is reconstituted on the first day of November in any year and in other cases at the end of five years from the first day of November immediately preceding the date of its reconstitution.

Provision of assets and liabilities of dissolved or suspended local board

"45-B. When a local board is dissolved or superseded under section 45 or section 45 A, the Local Government until the date of reconstitution and the reconstituted board thereafter, shall be entitled to all its assets and be subject to all its liabilities as on the date of the dissolution, supersession and reconstitution respectively."

Amendment of section 45 of Madras Act XIV of 1920.

39. In section 45 of the said Act—

(a) in sub-section (1),

(a) for the words "power to make such contracts" the words "all such powers" shall be substituted; and

(b) before the words "its officers or servants" in both the places where they occur, the word "or" shall be inserted; and

(ii) in sub-section (2), for the word "takir" the word "circle" and for the word "power", the word "powers" shall be substituted.

Repeal of section 45 of Madras Act XIV of 1920.

40. For section 47 of the said Act, the following section shall be substituted, namely:—

Repeal of section 47 of Madras Act XIV of 1920.

"47. (1) The election to every seat on a district board reserved under sub-section (1) of section 9 for Mohammedans, Indian Christians and Adi-Dravidas or Adi-Andhras and for any other minority community or depressed or backward class shall be made by all the electors of the district to whatever community or class they may belong.

(2) For the purposes of election of members to the non-reserved seats on a district board, the presided authority shall, with the approval of the Local Government, by notification—

(a) divide the district into sections; and

(b) determine the number of members which each section may return.

(3) When the number of members to be returned by a section to a district board is altered or when a new

section is formed, the prescribed authority shall, with the approval of the Local Government, determine—

(a) the section which each elected member then on the district board, other than a member returned to a reserved seat, shall be deemed to represent; and

(b) the section or sections in which elections shall be held to fill up the vacancies, if any, in the district board."

41. For section 48 of the said Act, the following section shall be substituted, namely:—

Sub-sections of new section for section 48 of District Act XIV of 1905.

"48. (1) The election to every seat on a circle board reserved under sub-section (1) of section 9 for Muhammadans, Indian Christians, Adi-Dravidas or Adi-Andras or any other minority community or depressed or backward class shall be made by all the electors of the circle to whatever community or class they may belong.

(2) For the purpose of election of members to the non-reserved seats on a circle board, the prescribed authority shall, with the approval of the Local Government, by notification—

(a) divide the circle into sections; and

(b) determine the number of members which each section may return.

(3) When the number of members to be returned by a section to a circle board is altered or when a new section is formed, the prescribed authority shall, with the approval of the Local Government, determine—

(a) the section which each elected member then on the circle board, other than a member returned to a reserved seat, shall be deemed to represent; and

(b) the section or sections in which elections shall be held to fill up the vacancies, if any, in the circle board."

42. For section 49 of the said Act, the following section shall be substituted, namely:—

Sub-sections of new section for section 49 of District Act XIV of 1905.

"49. (1) The election to every seat on a panchayat reserved under sub-section (1) of section 9 for Muhammadans, Indian Christians, Adi-Dravidas or Adi-Andras or any other minority community or depressed or backward class shall be made by all the electors of the village to whatever community or class they may belong.

Section of members of Panchayat.

(2) For the purpose of election of members to the non-reserved seats on a panchayat, the prescribed authority may, with the approval of the Local Government, by notification published in the prescribed manner—

(a) divide the village into wards; and

(b) determine the number of members which each ward may return.

(3) When the number of members to be returned to a panchayat by a ward is altered or when a new ward is formed, the prescribed authority shall, with the approval of the Local Government, determine—

(a) the ward which each elected member then on the panchayat, other than a member returned to a reserved seat, shall be deemed to represent; and

(b) the ward or wards in which elections shall be held to fill up the vacancies, if any, in the panchayat."

Repeal of
sections
40 to 43 of
Act XIV of
1906

43. Section 50 of the said Act shall be omitted.

Amendment
of section 51
of Act XIV of
1906.

44. In section 51 of the said Act—

(i) in sub-section (1)—

(a) for the words "each taluk and union board" the words "every local board" shall be substituted; and

(b) for the words "in the prescribed manner" the words "by the authority and in the manner prescribed" shall be substituted;

(ii) sub-sections (2), (3) and (4) shall be re-numbered as (4), (2) and (3) respectively;

(iii) for sub-section (5) as re-numbered, the following sub-section shall be substituted, namely:—

"(2) The electoral roll for a district or circle board shall be divided into separate parts for each section; and when a village has been divided into wards, the electoral roll for the village shall be divided into separate parts for each ward"; and

(iv) in sub-section (4) as re-numbered, for the words "under this section" the words and figure "under sub-section (1)" shall be substituted.

45. In section 52 of the said Act—

Amendment
of section 52
of Chapter
Act XIV of
1904.

(i) in the opening paragraph, after the words "included in the electoral roll" the words "of a local board" shall be inserted;

(ii) in the proviso to clause (a) for the words, "any alien" the words "any alien" shall be substituted;

(iii) for clauses (c), (d) and (e), the following clauses shall be substituted, namely:—

(c) in the case of a district or circle board, he possesses one or more of the qualifications described in Schedule III and has resided in the section or within three miles thereof, for one hundred and twenty days in the aggregate in each preceding year; and

(d) in the case of a panchayat, he has resided in the village for the period specified in clause (c) and possesses one or more of the qualifications described in Schedule III.

46. In section 53 of the said Act, for the words "or a deaf mute shall be qualified to vote" the words "a deaf mute or a leper shall vote at any election in a local board" shall be substituted.

Amendment
of section 53
of Chapter
Act XIV of
1904.

47. For section 54 of the said Act, the following section shall be substituted, namely:—

Amendment
of section
54 of Chapter
Act XIV of
1904.

"54. (1) No person shall be qualified for election—

Qualifications
for election

(a) to a non-reserved seat on a district or circle board, unless the name of such person appears on the electoral roll of the section for which he stands for election; and

(b) to a reserved seat on a district or circle board or to a non-reserved or reserved seat on a panchayat, unless the name of such person appears on the electoral roll of the district board, circle board or panchayat, as the case may be.

(2) No officer of Government shall be qualified for election as a member of a local board:

Provided that this prohibition shall not apply to the holder of any office which does not involve both of the following incidents, namely, that the incumbent—

(a) is a whole-time servant of the Government, and

Printed and
Published
for the
Government.

(b) is remunerated either by salary or fees:

Provided further that if any question arises either before or after an election whether any person is or is not disqualified under this subsection, the question shall be referred to the Local Government whose decision shall be final."

Amendment
of section 22
of District
Act, XIV of
1925

48. In section 55 of the said Act—

(i) in sub-section (1), for the words "expiration of the sentence" the words "the expiration of the sentence" shall be substituted; and

(ii) in sub-section (2)—

(a) clauses (i) to (vi) shall be lettered as clauses (a) to (f) respectively;

(b) in clause (b) as so lettered, before the words "an uncertificated bankrupt" the words "an applicant to be adjudicated a bankrupt or insolvent or" shall be inserted;

(c) in clause (c) as so lettered, for the words "an incorporated company" the words "a company" shall be substituted;

(d) the proviso to the sub-section shall be inserted as a proviso to clause (c) as so lettered and in the said proviso, for the words "such a contract or work as aforesaid" the words "such contract or work" shall be substituted;

(e) after clause (c) as so lettered, the following clause shall be inserted, namely:—

"(cc) employed as paid legal practitioner on behalf of the local board or has accepted employment as legal practitioner against the local board and the employment in either case is subsisting at the said date; "

(f) in clause (d) as so lettered, the words "or an honorary magistrate for the local area over which the local board concerned has jurisdiction" shall be omitted;

(g) after clause (d) the following clause shall be inserted, namely:—

"(dd) a person who having been in the service of any local board in the district has resigned his appointment within a period of two years prior to the said date or who has been dismissed from the service of any local authority in the presidency of Madras";

(b) in clause (e) as so lettered, after the word "effect" the words "or has already been elected or appointed as a member of the local board whose term of office has not yet commenced" shall be inserted; and

(i) for clause (f) as so lettered, the following clause shall be substituted, namely:—

"(f) the servant or employer of a member holding office on the said date or was the servant or employer of such member within a period of two years prior to the said date."

49. In section 56 of the said Act—

(i) in sub-section (1)—

(a) in clause (a), before the word "court" the word "criminal" shall be inserted;

(b) in clause (d), for the words and figures "section 55, sub-section (2)" the words, figures and letter "clause (e) of sub-section (2) of section 55" and for the words "an incorporated company" the words "a company" shall be substituted; and the words "or is employed as paid legal practitioner on behalf of the local board or accepts employment as legal practitioner against the local board" shall be omitted;

(c) after clause (d), the following clause shall be inserted, namely:—

"(de) is employed as paid legal practitioner on behalf of the local board, or accepts employment as legal practitioner against the local board";

(d) in clause (e), for the word "post" the word "service" and for the words and figures "section 55, sub-section (2), clause (iv)" the words, figures and letter "clause (e) of sub-section (2) of section 55" shall be substituted;

(e) after clause (e), the following clause shall be inserted, namely:—

"(ee) is dismissed from the service of any local authority in the presidency of Madras; and"

(f) for clauses (g) and (h), the following clauses shall be substituted, namely:—

"(g) occurs in office—

(i) in the case of a member of a district or circle board elected to a non-renewed seat, in the session for which he is elected or within three miles thereof;

Amendment
of section 56
of Madras
Act XLV of
1927

(iii) in the case of any other member of a district or circle board, in the district or circle, as the case may be, or within three miles thereof; and

(iv) in the case of a member of a panchayat, in the village or within three miles thereof; or

"(4) absents himself from the ordinary meetings of the local board for three consecutive months commencing from the date on which he last attended such a meeting or if within that period less than two such meetings have been held, from two such meetings of the board held after the last ordinary meeting he attended:

Provided that no ordinary meeting from which a member absents himself shall be counted against him under this clause, if due notice of that meeting had not been given to him.

Explanation.—In this clause the expression "ordinary meeting" shall not include—

(a) a meeting convened on a requisition under the provisions of rule 4 of Schedule II, or

(b) a meeting held under sub-rule (3) of rule 3 of the said Schedule";

(ii) in sub-section (3), for the words "vacate the office" the words "resign office" shall be substituted; and

(iii) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) Where a person ceases to be a member under clause (4) of sub-section (1), the president shall at once intimate the fact in writing to such person and report the same to the board at its next meeting. If such person applies for restoration and sends to the board on or before the date of its next meeting or within fifteen days of the receipt by him of such intimation, the board may at the meeting next after the receipt of such application restore him to his office of member:

Provided that a member shall not be so restored more than twice during his term of office."

50. In section 57 of the said Act—

(i) in sub-sections (1) and (2), before the words and figures "section 55 or section 56" the words and figures "sub-section (1) of section 54" shall be inserted; and

Amendment
of section 57
of Act No.
XIV of
1906.

(ii) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) Pending such decision, the member shall be entitled to act as if he were not disqualified."

51. In the proviso to section 50 of the said Act, for the words "except any such person from such disqualification" the words "direct that such conviction shall not operate as a disqualification" shall be substituted.

52. In section 60 of the said Act—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) All public roads in any district shall vest in—
(a) the district board, if they are classed as district roads,

(b) the circle board concerned, if they are classed as circle roads, and

(c) the panchayat concerned, if they are not classed either as district or as circle roads," and

(ii) in sub-section (2), for the word "erections" the word "works" shall be substituted.

53. In section 63 of the said Act—

(i) in sub-section (1)—

(a) for the words "such local board" in both the places where they occur, the words "the local board" shall be substituted; and

(b) after the words "the local board shall manage" the words "and superintend" shall be inserted; and

(ii) in sub-section (2), for the words "the authority referred to above" the words "by any other authority" shall be substituted.

54. In section 61 of the said Act, for the words "the purposes" the words "any purpose" shall be substituted.

55. For section 65 of the said Act, the following sections shall be substituted, namely:—

"65. Subject to such rules as may be made by the Local Government, a district or circle board or the president of a district or circle board or a collector or any private person or body of persons may, with the consent of a—

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panchayat, make over to that panchayat, subject to such conditions as may be agreed upon, the management of any institution or the execution or maintenance of any work or the exercise of any power or the performance of any duty within or without the area over which the panchayat has jurisdiction.

Transfer of village lands to panchayat.

65-A. The Local Government may, subject to such conditions and the payment of such contribution, if any, by the panchayat as they may prescribe, transfer to any panchayat the "management, protection and maintenance of village forests, whether reserved for fuel and fodder or for other purposes."

Section 11
Mofussil
Village
Panchayat
Act, 1905.

Transfer of irrigation works to panchayat.

65B. The Local Government may, subject to such conditions as they may prescribe, transfer to any panchayat the protection and maintenance of any village irrigation work, the management of tanks of irrigation, the enforcement of kuciamanast, or the regulation of the distribution of water from any irrigation work to the fields depending on it.

Section 12
Mofussil
Village
Panchayat
Act, 1905.

General transfer of power to aid in execution of local works.

65C. The Local Government may, with the consent of a local board, make over to the local board, subject to such conditions as may be agreed upon, the management of any institution or the execution or maintenance of any work or the exercise of any power or the performance of any duty, not provided for in this Act."

Section 13
Local Board
Act, 1905
and
Section 14
Mofussil
Village
Panchayat
Act, 1905.

Substitution of new section for section 55 of the Act XIX of 1905.

55. For section 57 of the said Act, the following section shall be substituted, namely:—

Substitution of new section for section 55 of the Act XIX of 1905.

"57(1) The sanction of the local board shall be obtained for all proposals for firing or altering the number, designations and grades of local board officers and servants and the salaries, fees and allowances payable to them.

(2) Such proposals shall be taken into consideration by the local board only at the instance of its president and the local board may sanction them with or without modifications."

Substitution of new section for section 55 of the Act XIX of 1905.

57. For sections 58 and 59 of the said Act, the following section shall be substituted, namely:—

"48. (1) Every district board shall sanction a post of district engineer and a post of district health officer. The district engineer and health officer.

(2) The Local Government shall appoint these officers and fix their salaries.

(3) Every such officer shall devote his whole time to the duties of his office and shall not without the previous consent of the Local Government, engage in any profession, trade or business not pertaining to the duties of his office.

(4) No such officer shall be removed from office except by the Local Government."

58. For section 79 of the said Act, the following section shall be substituted, namely:—

"79. Excepting the district engineer and the district health officer, all officers and servants of a local board shall be appointed by the president in accordance with any rules which the Local Government may have made in this behalf: Substitution of new section 79 of the Act No. 1 of 1919. Filling up of appointment vacant other than those of district engineer and district health officers.

Provided that in case of emergency—

(a) the president may appoint temporarily such officers or servants as may in his opinion be required for the purposes of this Act and the employment of whom for any particular work has not been prohibited by any resolution of the local board; and

(b) every appointment made under clause (a) shall be reported by the president to the local board at its next meeting."

59. In sub-section (1) of section 73 of the said Act— A new clause in section 73 of the Act No. 1 of 1919.

(i) in the opening paragraph, for the words and figures "provision of sections 68 and 74 and any rules made by the Local Government" the words "provisions of this Act and of any rules which the Local Government may have made" and for the words "on the staff of all local boards in the district," the words "on its staff and on the staff of all circle boards and panchayats in the district" shall be substituted;

(ii) clauses (a) to (d) shall be re-lettered as clauses (b) to (e) respectively and the following clause shall be inserted as clause (a), namely:—

"(a) fixing the grades and scales of salaries, fees and allowances;"

(iii) in clause (d) as re-lettered, for the words "and acting allowances" the words "acting allowances and travelling allowances" shall be substituted;

(iv) in clause (j) so re-lettered, for the words "contributions towards pensions may be paid" the words "pensionary contributions shall be paid" shall be substituted; and

(v) in proviso (i), for the words "and leave allowances, gratuity or pension granted under these regulations", the words "leave allowances, travelling allowances, pension or gratuity provided for in such regulations" shall be substituted.

Amendment
of section 59
of Madras Act
XIV of 1905.

60. In section 73 of the said Act—

(i) for the word "fine" the words "censure, fine, withhold pension from" shall be substituted; and

(ii) after the words "officer or servant of the local board," the words "in its service" shall be inserted.

Substitution
of new section
for section 73
of Madras
Act XIV of
1905.

61. For section 73 of the said Act, the following section shall be substituted, namely:—

Power to
grant leave
to officers and
servants of
local boards.

"73 (1) The Local Government may grant leave to the district engineer and the district health officer and the president of the district board may grant leave to all other officers and servants of the district board.

(2) The president of a circle board or panchayat may grant leave to all officers and servants of the circle board or panchayat, as the case may be."

Amendment
of section 74
of Madras
Act XIV
of 1905.

62. In sub-section (1) of section 74 of the said Act, after the words "to be employed" the words "by it" shall be inserted.

Insertion of
new section
74A in
Madras Act
XIV of 1905.

63. After section 74 of the said Act, the following section shall be added, namely:—

Extensibility
of any
class of
officers or
servants of
local boards.

"74A. (1) Notwithstanding anything contained in this Act, the Local Government may, by notification, constitute any class of officers or servants of local boards into a provincial service:

Provided that no notification shall be issued under this sub-section—

(i) unless all the local boards concerned have been consulted in respect thereof; and

(ii) unless a majority of the local boards so consulted have passed a resolution supporting such issue.

(2) Upon the issue of a notification under sub-section (1) the Local Government shall have power to make rules regulating the classification, methods of recruitment, conditions of service, pay and allowances, and discipline and conduct of the provincial service thereby constituted and such rules may vest jurisdiction in relation to such service in the Local Government or in such other authority or authorities as may be prescribed therein."

64. In section 75 of the said Act—

(i) in sub-section (1), for the words "The district board may determine" the words "A district board may, by resolution, determine", for the words "a tax on occupations" in clause (ii), the words "a competence tax" and for the words "a tax on houses" in clause (iv), the words "a house-tax" shall be substituted;

(ii) sub-section (2) shall be re-numbered as sub-section (3) and the following shall be inserted as sub-section (2), namely:—

"(2) (a) The district board, may, by resolution determine that any tax not being a tax included in sub-section (1) or in section 76, which is recommended by a panchayat as convenient and suitable to the village shall be levied in such village."

(b) No recommendation for the levy of any tax shall be submitted by a panchayat under clause (a) unless such levy is sanctioned by a resolution of the panchayat supported by not less than one-half of its sanctioned strength at a meeting specially convened for the purpose."

(iii) in sub-section (3) as re-numbered—

(a) in clause (a), after the word "taxes" the words "and tolls" and after the word "district" the word "and" shall be inserted; and

(b) in clause (b), for the words "reported to the Government" the words "reported to the Local Government" shall be substituted; and

(iv) after sub-section (3) as re-numbered, the following sub-section shall be inserted, namely:—

"(4) Where any resolution under sub-section (1) or (2) has taken effect for a particular year, no panchayat to alter the rates or dues fixed in such resolution so far as that year is concerned shall, without the sanction of, or a direction from, the Local Government, be taken into consideration by the district board."

Amendment
of section 76
of District
Act XIV of
1928.

55. In section 76 of the said Act—

(i) after the words "a district board may" the words "by resolution" shall be inserted;

(ii) the words "entering or" shall be omitted;

(iii) for the words "any place of pilgrimage situated in the district" the words "any local area in the district which is resorted to by pilgrims" shall be substituted; and

(iv) in the proviso, for the words "such a tax" the words "such tax" and for the words "purposes other than the improvement or development of the place of pilgrimage" the words "purposes other than making arrangements for the health and comfort of the pilgrims resorting to, or the improvement or development of, such local area" shall be substituted.

Substitution
of new section
for section 77 of
District Act
XIV of 1928.

56. For section 77 of the said Act, the following section shall be substituted, namely:—

Enactment
and addition
and amend-
ing by of
these and
other.

"77. (1) Any resolution of a district board determining to levy any tax or toll under section 75 or 76 shall specify the local limits of the area in which, the rate at which, the date from which and the period of levy, if any, for which, such tax or toll shall be levied.

(2) When by any such resolution, a district board determines to levy any tax or toll for the first time or at a new rate, the president of the district board shall forthwith publish a notification in the prescribed manner specifying the particulars referred to in sub-section (1) and contained in such resolution."

Substitution
of new section
for section 78
of District
Act XIV of
1928.

57. For section 78 of the said Act, the following section shall be substituted, namely:—

Land-tax.

"78. The land-tax which shall be levied on the annual rent value of all occupied lands on whatever tenure held—

(a) shall comprise a tax for general purposes of use made in the rupee of the annual rent value of all such lands in the district,

(b) may comprise—

(i) a tax for district board purposes alone of not more than three pice in the rupee of the annual rent value of all such lands in the district,

(ii) a tax for circle board purposes alone of not more than three pice in the rupee of the annual rent value of all such lands in the circle; and

(iii) a tax for panchayat purposes alone of not more than six pice in the rupee of the annual rent value of all such lands in the village; and

(c) may further comprise a tax for the purposes of any specific scheme of rural development of not more than one and a half pice in the rupee of the annual rent value of all such lands in the district:

Provided that—

(i) the tax mentioned in sub-clause (ii) of clause (b) shall not be levied unless the levy thereof is supported by a resolution of the circle board concerned,

(ii) the tax mentioned in sub-clause (iii) of clause (b) shall not be levied unless the levy thereof is supported by a resolution of the panchayat concerned, and

(iii) the tax mentioned in clause (c) shall not be levied unless the levy thereof is sanctioned by the Local Government."

68. In section 78 of the said Act—

(i) in the opening paragraph for the words and figures "If the president of the district board notifies under section 77," the words "If the district board resolves" shall be substituted;

(ii) in clause (i)—

(a) for the word "land" in both the places where it occurs, the word "lands" and for the words "for its irrigation," the words "for their irrigation" shall be substituted; and

(b) the words "of such lands" occurring at the end shall be omitted; and

(iii) for clauses (iii) and (iv), the following clauses shall be substituted, namely:—

"(iii) In the case of lands held on any other tenure, the annual rent payable to the landholder, or intermediate landholder holding an an under-tenure created, continued or recognised by a landholder, as the case may be, by his tenants, together with any water-rate which may be payable for their irrigation, shall be taken to be the annual rent value; and where such lands are occupied by the owner himself or by any person holding the same from him free of rent or at a favourable rent, the annual rent value shall be calculated according to the rates of rent established or paid for neighbouring lands of a similar

Amendment
of section 78
of Madras Act
XIV of 1921.

description and quality together with any water-rate which may be payable for the irrigation of the lands so occupied or, if such method of calculation is in the opinion of the Board of Revenue impracticable in any particular case, according to any method which the Board may approve for that case.

(iv) In the case of lands, the assessment or rent of which is paid in kind, the annual rent value shall be calculated according to the rates of rent established or paid for neighbouring lands of a similar description and quality, together with any water-rate which may be payable for the irrigation of the lands first mentioned, or if such method of calculation is, in the opinion of the Board of Revenue, impracticable in any particular case, according to any method which the Board of Revenue may approve for that case.¹⁰

69. In section 80 of the said Act, for the words "his tenant" the words "his tenants" shall be substituted.

70. In section 81 of the said Act—

(i) for the words "the last preceding section" the words and figures "section 80" shall be substituted; and

(ii) the words "for the tax due in respect of lands held by him as aforesaid" shall be omitted.

71. For section 82 of the said Act, the following section shall be substituted, namely:—

"82. If a landholder shall neglect to comply with a requisition made under section 69 within six months from the date of receipt by him of such requisition, he shall be liable to a penalty not exceeding fifty rupees for every day's delay after the expiry of the six months, until the list be furnished or until the annual rent value of his lands shall have been fixed by the district collector as provided in section 83. The amount of such penalty shall be fixed by the district collector and shall be recoverable as an arrear of land-rent."

72. In section 83 of the said Act, for the words "any landholder" the words "a landholder," for the words "six months aforesaid" the words and figures "period of six months referred to in section 82" and for the words "lands held by such landholder as aforesaid" the words "lands of such landholder" shall be substituted.

Amendment
of section 80
of Statutes
Act XIV of
1925.

Amendment
of section 81
of Statutes
Act XIV of
1925.

Substitution
of new section
for section 82
of Statutes
Act XIV of
1925.

Penalty for
failure to
comply with
req.

Amendment
of section 83
of Statutes
Act XIV of
1925.

73. In section 84 of the said Act, for the words "such lands" the words "such lot" and for the words "the last preceding section" the word and figures "section 83" shall be substituted.

Amendment of section 84 of Statute Act XIV of 1926.

74. In section 85 of the said Act, for the words "furnished to him as aforesaid" the words "furnished to him by a landholder," for the words "such amended lot" the words "the lot as so amended" and for the words "lands held by him as aforesaid" the words "lands of such landholder" shall be substituted.

Amendment of section 85 of Statute Act XIV of 1926.

75. In section 86 of the said Act—

Amendment of section 86 of Statute Act XIV of 1926.

(i) in sub-section (1), for the words "under the last preceding section" the words and figures "under section 85" shall be substituted;

(ii) in sub-section (2), for the word "when" the words "at which" shall be substituted; and

(iii) in sub-section (3)—

(a) after the words "order made", the words "by the Board of Revenue" shall be inserted; and

(b) after the word "final" the words "and no suit or other proceeding shall be brought in any civil court to set aside or modify such order" shall be added.

76. In section 87 of the said Act, for the words "land held" the words "lands held" shall be substituted.

Amendment of section 87 of Statute Act XIV of 1926.

77. In section 88 of the said Act—

Amendment of section 88 of Statute Act XIV of 1926.

(i) the words "as aforesaid" occurring after the words "lands held by him" shall be omitted;

(ii) for the words "tax, if any, payable by the tenant as hereinafter provided," the words "cess, if any, payable by the tenant" shall be substituted; and

(iii) in the second proviso—

(a) the words "collect and" shall be omitted; and

(b) for the words "land is occupied" the words "lands so occupied" shall be substituted.

78. In section 89 of the said Act—

Amendment of section 89 of Statute Act XIV of 1926.

(i) for the words "collecting or recovering the portion which may be due to him under the provision to the last preceding section," the words and figures "recovering any amount which may be due to him under the provision to section 88" shall be substituted;

(ii) for the word "regulation," the word "Regulation" shall be substituted; and

(iii) the words "collection and" shall be omitted.

Amendment
of section 80
of Madras
Act XIV of
1884.

79. In section 80 of the said Act—

(i) for the words and figures "coming within the meaning of clause (iii) of section 79," the words and figures "to whom clause (iii) of section 79 applies" and for the word "tax" the word "cess" shall be substituted; and

(ii) the word "whole" occurring before the words "assessed rent value" shall be omitted.

Substitution
of new text
for the
Madras Act
XIV of 1884.
Recovery of
arrears of tax.

80. For section 81 of the said Act, the following section shall be substituted, namely:—

"81. If a landholder shall, on any date fixed by the district collector under section 85, have failed to pay either in whole or in part the cess due by him in respect of his lands or if a tenant shall have failed to pay either in whole or in part the cess due by him on the water-rate payable direct by him to Government in respect of lands occupied by him, the said cess or such part of it as remains unpaid shall be recoverable as if it were an arrear of revenue under the Madras Revenue Recovery Act, 1884, and the provisions contained in section 42 of the said Act shall be applicable to all lands brought to sale for arrears of cess."

Madras
Act IV of
1884.

Substitution
of new
text for
section
81 of Madras
Act XIV of
1884.

81. For section 82 of the said Act and the heading thereof, the following heading and section shall be substituted, namely:—

"Company tax.

Company
tax.

"82 (1) If the district board resolves that a company tax shall be levied in any local area, every company which, after the date specified in the notification published under section 77 in pursuance of such resolution, transacts business in the local area for sixty days in the aggregate in any half-year, shall pay for each half-year a tax on the income derived by or owing or accruing to such company in the said local area or deemed under the provisions of this Act to be derived by or to arise or accrue to such company in the said local area, in accordance with the rules in Schedule IV.

(3) A company otherwise liable for companies tax under sub-section (1) shall not be exempt from such liability by reason only of the principal office of the company or the place from which its business is controlled being situated outside the local area in which the tax is imposed.

(5) Income derived by or arising or accruing to a company by the disposal outside a local area by sale, exchange or otherwise of any article, commodity or produce manufactured or acquired by purchase, exchange or otherwise in that local area, and income derived by or arising or accruing to a company outside a local area in respect of a business transacted within that locality, shall be deemed to have been derived by or to arise or accrue to such company in that local area.

(6) No company which shall prove that it has paid the sum due on account of the companies tax or profession tax levied under this Act, or under the Madras City Municipal Act, 1919, or under the Madras District Municipalities Act, 1920, or of any tax of the nature of a companies tax or profession tax imposed under the Indian Customs Act, 1924, for the same half-year to any other local board or municipal council or endorsement authority in the Presidency of Madras, shall be liable, in respect of income on account of which the tax has been paid, to pay to any local board, municipal council, or endorsement authority more than the difference between such sum and the amount to which it is otherwise liable for the companies tax for the same half-year under this Act, or any of the aforesaid Acts."

82. For section 93 of the said Act, the following section shall be substituted, namely:—

"93. (1) If the district board resolves that a profession tax shall be levied in any local area, every person who, after the date specified in the notification published under section 77 in pursuance of such resolution, is any half-year—

(a) exercises a profession, art, or calling or transacts business

(i) within such local area for not less than sixty days in the aggregate, or

Section 81
(b) Madras
Local Board
Act.

Madras Act
27 of 1928
Madras Act
6 of 1929
Act 21 of
1929.

Substitution
of new section
hereunder 82
of Madras
Act XIV of
1928.

Profession
tax.

(H) without such local area but who resides in it for not less than sixty days in the aggregate, or

(I) resides in such local area for not less than sixty days in the aggregate and is in receipt of any income from money-lending shall pay a half-yearly tax in accordance with the rules in Schedule IV:

Provided that any person who holds any appointment, public or private or is in receipt of any pension or income from investments shall not be liable to pay any profession tax on his salary, pension or income from investments, as the case may be.

(2) A person shall be chargeable under the class appropriate to his aggregate income from all the sources specified in sub-section (1) as being liable to the tax.

(3) No person who shall prove that he has paid the same due on account of the profession tax levied under this Act, or under the Madras City Municipal Act, 1919, or under the Madras District Municipalities Act, 1920, or of any tax of the nature of a profession tax imposed under the Indian Cantonments Act, 1924, for the same half-year to any other local board or municipal council or endorsement authority in the Presidency of Madras shall be liable by reason merely of change of place of business or residence to pay to any local board, municipal council or endorsement authority more than the difference between such sum and the amount to which he is otherwise liable for the profession tax for the half-year under this Act or any of the aforesaid Acts.

(4) Nothing contained in this section shall be deemed to render a person who resides within the local limits of one local authority and exercises his profession, art or calling or transacts business within the limits of another local authority liable to profession tax for more than the higher of the amounts of the tax leviable by either of the local authorities. In such a case the Local Government shall apportion the tax between the local authorities in such manner as they may deem fit and the decision of the Local Government shall be final."

83. Section 94 of the said Act shall be removed from under the heading 'Profession tax' and placed under the heading 'Provisions common to companies tax and profession tax' and for the said section the following section shall be substituted, namely:

Volume 20,
Part II of 1928,
Madras Act
No. 1 of 1928,
Act 21 of
1924.

Table 1A,
Schedule IV
to Madras
Local Boards
Act.

Revised Edition
of 1928 Act
No. 21 of 1928,
and also, a new
edition of the
Act of 1928,
217 of 1928.

" 93-A. (1) Where in any local area a profession tax is levied, all companies shall be liable to profession tax."

Liability of companies to profession tax.

(2) Where in any local area both a companies tax and a profession tax are levied, companies deriving incomes making them liable to companies tax shall not be liable to profession tax and companies deriving incomes not so liable shall, subject to the provisions of section 93, be liable to profession tax.

" 94. The companies tax leviable from a firm or association and the profession tax leviable from a firm, association or joint Hindu family may be levied from any adult member of the firm, association or family concerned."

Liability of members of firms, associations and joint Hindu families to companies and profession taxes.

" 95-A. (1) If a company or person employs a servant or agent to represent it or him for the purpose of transacting business in any local area, such company or person shall be deemed to transact business within the local area and such servant or agent shall be liable for the companies or profession tax, as the case may be, in respect of the business of such company or person whether or not such servant or agent has power to make binding contracts on behalf of such company or person."

Liability of servants or agents to companies and profession taxes.

(2) Where one company or person is the agent of another company or person, the former company or person shall not be liable separately to the companies or profession tax, on the same income as that of the principal."

84. For section 95 of the said Act, the following section shall be substituted, namely:—

Repeal of section 95 of the said Act by section 84 of the said Act XIV of 1905.

" 95. The companies tax and the profession tax levied in any village shall be credited to the village fund. The panchayat and its president shall exercise the powers regarding the assessment and recovery of these taxes conferred by Schedule IV."

Companies tax and profession tax to be credited to village fund.

85. For section 96 of the said Act, the following section shall be substituted, namely:

Repeal of section 96 of the said Act by section 85 of the said Act XIV of 1905.

Section 41,
of the
Municipal
Council
Act, 1904.

Section 41,
of the
Municipal
Council
Act, 1904.

Section 41,
of the
Municipal
Council
Act, 1904.

Section 41,
of the
Municipal
Council
Act, 1904.

Section 41,
of the
Municipal
Council
Act, 1904.

Section 41,
of the
Municipal
Council
Act, 1904.

Section 41,
of the
Municipal
Council
Act, 1904.

Section 41,
of the
Municipal
Council
Act, 1904.

" 96. If the corporation tax due from any company or the profession tax due from any person or company is not paid, the president of the municipality shall cause a notice to be served on such company or person to pay it within fifteen days of the date of such service."

" 97. In section 97 of the said Act—

(i) for the words 'president of the tank or union board as the case may be', the words 'president of the municipality' shall be substituted;

(ii) for the words 'persons occupying such building or land', the words 'persons occupying such building, land, hotel, boarding or lodging house, club or residential chambers' shall be substituted; and

(iii) the word 'trade' occurring after the words 'profession, art', shall be omitted.

" 98. For the heading 'Tax on houses' to sections 96 to 103 of the said Act, the heading 'House-tax' shall be substituted.

" 99. For section 99 of the said Act, the following section shall be substituted, namely:—

" 98. If the district board resolves that a house-tax shall be levied in any village, such tax shall, at the rate and from the date specified in the notification published under section 77 in pursuance of such resolution, be levied on all houses situated within the village, subject to the conditions laid down in the rules in Schedule IV."

" 99. In clause (x) of section 99 of the said Act, after the words 'open to the public' the words 'and ancient monuments protected under the Ancient Monuments Preservation Act, 1904', shall be added.

" 100. For section 100 of the said Act, the following section shall be substituted, namely:—

" 100. The tax imposed under section 98 shall be levied every half-year and shall, save as otherwise expressly provided in Schedule IV, be paid by the owner of the house within thirty days after the commencement of the half-year."

Act VII of
1904.

91. For section 101 of the said Act, the following section shall be substituted, namely:—

Substitution of new section for section 101 of Statute Act XIV of 1926.
Remission of tax on account of vacant buildings.

"101. (1) When any house has been vacant for sixty or more consecutive days in any half year, the president of the panchayat shall remit so much not exceeding one-half of the amount of the tax as is proportionate to the number of days during which the house was vacant in the half year.

(2) Every demand for remission under subsection (1) shall be made during the half year in respect of which the remission is sought or in the following half year and not afterwards.

(3) (a) No demand for such remission shall be entertained unless the owner of the house or his agent has previously thereto given notice to the president, of the house being vacant and the period in respect of which the remission is made shall be calculated from the date of delivery of such notice.

(b) Every such notice shall expire with the half year during which it is so delivered and shall have no effect thereafter."

Section 91 of Statute Act, 1926.

92. After section 101 of the said Act, the following section shall be inserted, namely:—

Insertion of new section 101A in Statute Act XIV of 1926.

"101A. (1) Whenever the title of any person primarily liable to the payment of house-tax on any house to or over such house is transferred, the person whose title is transferred and the person to whom the same shall be transferred shall within three months after the execution of the instrument of transfer or after its registration if it be registered or after the transfer is effected, if no instrument be executed, give notice of such transfer to the president of the panchayat.

(2) In the event of the death of any person primarily liable as aforesaid, the person to whom the title of the deceased shall be transferred, as heir or otherwise, shall give written notice of such transfer to the president within one year from the death of the deceased.

(3) The notice to be given under this section shall be in such form as the president may direct and the transferee or the person to whom the title passes, as the

Notification of transfer and transferee to give notice of transfer.

Section 92 of Statute Act, 1926.

now may be, shall, if so required, be bound to produce before the president any documents evidencing the transfer or succession.

(4) Every person who makes a transfer as aforesaid without giving such notice to the president shall, in addition to any other liability which he incurs through such neglect, continue liable for the payment of house-tax assessed on the house transferred until he gives notice or until the transfer shall have been recorded in the village registers, but nothing in this section shall be held to affect the liability of the transferee for the payment of the said tax."

Substitution
of new
notice for
notice 228 of
Ordinance No.
XIV of 1934.

Owner's duty
to give
notice of
acquisition,
improvement
or destruction
of building.

93. For section 102 of the said Act, the following section shall be substituted, namely:—

"102. (1) (a) If any house in a village is constructed or reconstructed, the owner shall give notice thereof to the president of the panchayat within fifteen days from the date of completion or occupation of the house, whichever is earlier.

(b) If such date falls within the last two months of a half-year, the owner shall, subject to notice being given under clause (a), be entitled to a remission of the whole of the tax or enhanced tax, as the case may be, payable in respect of the house for that half-year.

(c) If such date falls within the first four months of a half-year, the owner shall, subject to notice being given under clause (a), be entitled to a remission of so much not exceeding a half of the tax or enhanced tax, as the case may be, payable in respect of the house for that half-year as is proportionate to the number of days in that half-year preceding such date.

(2) (a) If any house in a village is demolished or destroyed, the owner shall, until notice thereof is given to the president, be liable at his discretion for the payment of the tax which would have been payable had the house not been demolished or destroyed.

(b) If such notice is given within the first two months of a half-year, the owner shall be entitled to a remission of the whole of the tax payable in respect of the house for that half-year.

(c) If such notice is given within the last four months of a half-year, the owner shall be entitled to a remission of so much not exceeding a half of the tax

payable in respect of the house for that half-year as is proportionate to the number of days in that half-year preceding the demolition or destruction as the case may be."

94. After section 102 of the said Act, the following section shall be inserted, namely:—

"102A. (1) If any area is included within a village the owner of every house in such area shall—

(a) if the date of such inclusion falls within the last two months of a half-year, not be liable to pay any house-tax in respect thereof for that half-year; and

(b) if such date falls within the first four months of a half-year, be entitled to a remission of so much not exceeding a half of the house-tax payable in respect thereof for that half-year, as is proportionate to the number of days in that half-year preceding such date.

(2) If any area is excluded from a village the owner of every house in such area shall be entitled—

(a) if the date of such exclusion falls within the first two months of a half-year, to a remission of the whole of the house-tax payable in respect thereof for that half-year; and

(b) if such date falls within the last four months of a half-year, to a remission of so much not exceeding a half of the house-tax payable in respect thereof for that half-year, as is proportionate to the number of days in that half-year preceding such date.

(3) No remission shall be granted under sub-section (2) in respect of any house unless an application for such remission is made to the president within three months from the date of the exclusion of the area in which the house is situated."

95. In section 104 of the said Act—

(i) in the first sentence—

(a) for the words 'union board' the word 'panchayat' and for the words 'in the union' the words 'in the village' shall be substituted; and

(b) the words 'or occupier' shall be omitted; and

Section of
Act inserted
102A in
Municipal
Act XIV of 1920.

Section of
Act inserted
102A in
Municipal
Act XIV of 1920.

Amendment
of section 102
of Municipal
Act XIV of
1920.

(ii) in the second sentence, for the words 'tabak board' the words 'district board' and for the words 'any classes of houses' the words 'the owners of any class of houses' shall be substituted.

Amendment
of section 104
of Mysore
Act No. 22 of
1906.

96. In section 104 of the said Act—

(i) in sub-section (1)—

(a) for the words 'president of the district board' the words 'district board' shall be substituted; and

(b) after the word 'notification' at the end, the words and figures 'published under section 77 in pursuance of such resolution' shall be added;

(ii) in sub-section (2)—

(a) for the word 'rules' the word 'regulations' shall be substituted;

(b) after the words 'framed by the board' the words 'in this behalf' shall be inserted;

(c) for the words 'toll-gates' and 'toll-gate' the words 'toll-stations' and 'toll-station' shall respectively be substituted; and

(d) for the words 'and animals' the words 'palanquins or animals or in respect of himself as the case may be' shall be substituted;

(iii) in sub-section (3)—

(a) after the word 'carts' the word 'palanquins' shall be inserted;

(b) in clause (e), for the words 'by the district board' the words and figures 'under sub-section (2)' shall be substituted;

(c) in clause (d), the word 'or' at the end shall be omitted;

(d) in clause (e), the word 'or' shall be added at the end;

(e) after clause (e), the following clause shall be inserted, namely:—

"(f) conveying a member of the Auxiliary Force, India, or of the Indian Territorial Force, in uniform on duty or proceeding to or returning from duty;" and

(g) in the last paragraph, for the words 'or local board servants on duty' the words 'local board servants on duty or members of the Auxiliary Force, India, or of

the Indian Territorial Force, in uniform and on duty or proceeding to or returning from duty 'shall be substituted; and

(iv) in sub-section (4) for the words 'gate or bridge' in both the places where they occur, the word 'toll-station' shall be substituted.

97. In section 166 of the said Act—

Amendment
of section 166
of Madras Act
XLIV of 1930

(i) (a) in sub-section (1) for the words 'toll-bars, gates and gate-keepers' stations' the word 'toll-stations' and for the word 'by-laws' the word 'regulations' shall be substituted; and

(b) to the same sub-section, the following proviso shall be added, namely:—

"Provided that the Local Government may, either generally or in any particular case, issue such orders as they may deem fit for regulating the number and location of toll-stations and determining in the case of neighbouring local authorities which of the local authorities shall be in charge of particular toll-stations and how much of the revenue realized by any such local authority from a toll-station or toll-stations in its charge shall be paid to another neighbouring local authority"; and

(ii) in sub-section (3), for the words 'toll-bar, gate or station' in both the places where they occur, the word 'toll-station' shall be substituted.

98. After section 108 of the said Act, the following section shall be inserted, namely:—

Insertion of
new section
108A in
Madras Act
XLIV of
1930.

"108A. No person shall construct a toll bar or erect or place any other obstruction to traffic at or near a toll-station."

Prohibition
of toll-bars,
etc.

99. In section 107 of the said Act—

Amendment
of section 107
of Madras Act
XLIV of 1930.

(i) in sub-section (1), for the words "toll-bar, gate or station" the word "toll-station" shall be substituted; and

(ii) in sub-section (2), for the words "as the district board may prescribe" the words "as the district board may specify" shall be substituted.

Substitution
of new
section 109
of Act
No. XIV of
1910.

100. For section 106 of the said Act, the following section shall be substituted, namely:—

Exception
in
section of
payment of
tolls.

" 109. (1) No person shall with intent to evade payment of toll cause a carriage, cart, palanquin or animal—

Section 109,
Madras
District
Revenue
Regulation,
1914.

(a) to pass a toll-station in a rapid or surreptitious manner;

(b) to pass a toll-station without stopping if he is required by the toll-keeper to stop; or

(c) to leave a road on which a toll station has been placed and pass over any land within a quarter of a mile therefrom, such land not being either a public road or land of which such person is the owner or occupier.

(2) No person shall refuse on demand to pay the toll legally demandable from him or refuse to permit the seizure and detention of any article which may be seized and detained under section 107."

Substitution
of new section
for section
110 of Madras
Act XIV of
1910.

101. For section 110 of the said Act, the following section shall be substituted, namely:—

Levy of
pilgrimage

" 110. (1) Where occasions for pilgrimage occur at intervals of years or only once or twice in a single year, a tax on persons leaving a local area or its neighbourhood by railway shall be levied in respect of each occasion only for a specified period. Where occasions for pilgrimage are more frequent or a place of pilgrimage is one of perennial resort, the tax may be levied throughout the year.

(2) The occasion and the period of levy of the tax shall, in consultation with the railway administrations concerned and with the previous approval of the Local Government, be determined by the district board.

(3) If the district board resolves that the tax shall be levied, such tax shall be collected from the date and during the period specified in the notification published under section 77 in pursuance of such resolution as a surcharge on the tickets of all passengers travelling by railway from any one of the railway stations in or near the local area, and named in such notification to any other railway station more than a specified distance therefrom.

(4) The rates at which the tax shall be levied on each class of tickets shall be determined by the district board but shall not exceed the rates in the following table:—

(1)	Tax					
	For dated periods.			Throughout the year.		
	(2)			(3)		
	Rs.	A.	P.	Rs.	A.	P.
For first-class tickets ...	0	8	0	0	1	0
For second-class tickets ...	0	4	0	0	8	0
For intermediate-class tickets ...	0	3	0	0	1	0
For third-class tickets ...	0	2	0	0	1	0

Provided that the rates leviable on season tickets, if any, shall be determined by the district board in consultation with the railway administrations concerned but shall not for a period of one month or any less period exceed six times the rates given in column (2) of the above table.

(5) The Local Government may make rules not inconsistent with this Act for regulating—

- (i) the collection of the tax,
- (ii) the payment thereof to the local board concerned,
- (iii) the deduction of any expenses incurred by railway administrations in the collection thereof; and
- (iv) the decision of disputes—
 - (a) between local boards and between local boards and other local authorities; and
 - (b) with the previous sanction of the Government of India between local boards and railway administrations in matters connected with the levy, collection or apportionment of the tax.¹⁰

102. (1) Before section 111 of the said Act, the heading 'Exemption and Waiver' shall be inserted and to the same section, the following sentence shall be added, namely:—

¹⁰ But nothing in this section shall be deemed to authorise the exemption of any person solely on the ground that he is a member of a local board.¹¹

Inserted by
Act No. 12 of 1908.
Section 111.
Madras Act
No. 12 of 1908.

(2) After the same section, the following section shall be added, namely:—

Power to
write off
over-levies
from 1913
on.
Section 118,
Madras
District
Municipal
Act, 1919,
1920.
Amendment
of section 117
of Madras
Act, XIV of
1923.

"111-A. Subject to such restrictions and control as may be prescribed, a local board may write off any tax, toll, fee or other amount whatsoever due to it, whether under a contract or otherwise or any sum payable in connection therewith, if, in its opinion, such tax, toll, fee, ~~or other sum~~ is irrecoverable."

103. In sub-section (1) of section 112 of the said Act—

(i) in sub-section (1)—

(a) in clause (d), for the words 'the local boards' the words 'the local board' shall be substituted;

(b) in clause (de), after the word 'markets' the words 'shops, stalls, and pinthe' shall be inserted;

(c) in clause (vi), for the words 'a local board' the words 'the local board' shall be substituted; and

(d) in clause (ix), after the words 'public utility' the words and brackets '(including agricultural, industrial or trading concerns)' shall be inserted; and

(ii) in sub-section (2), before the words 'be applicable to such purposes outside the local board area' the words 'subject as aforesaid' shall be inserted.

Amendment
of section
113 of Madras
Act, XIV of
1923.

104. In section 113 of the said Act—

(i) in sub-section (1)—

(a) in clause (a), for the words 'the local area for which it is established' the words 'the district' shall be substituted; and

(b) in clause (b), for the words and figures 'company registered under the Indian Companies Act, 1913,' the words and figures 'company as defined in the Indian Companies Act, 1913,' shall be substituted;

(ii) in sub-section (2), for the words 'the local area for which it is established' the words 'the district' shall be substituted; and

(4) in sub-section (3), for the words and figures 'in regard to the matters specified in sub-sections (1) and (2),' the words and figures 'in regard to any of the matters specified in sub-section (1) or (2)' shall be substituted.

105. In section 114 of the said Act, for the words 'for each taluk, a taluk fund and for each union a union fund' the words 'for each circle, a circle fund and for each village a village fund' shall be substituted.

Amendment of section 114 of Madras Act 23 of 1908.

106. In section 115 of the said Act for the words 'the receipts to be placed to the credit of, and the charges to be debited to, district, taluk and union funds' the words 'the charges to be debited to, and the receipts to be placed to the credit of district, circle and village funds' shall be substituted.

Amendment of section 115 of Madras Act 23 of 1908.

107. In section 116 of the said Act—

(i) in sub-section (1), for the words 'his board' the words 'the local board' shall be substituted;

Amendment of section 116 of Madras Act 23 of 1908.

(ii) for sub-sections (2) and (3), the following sub-sections shall be substituted, namely:—

"(2) Every local board shall sanction the budget with such modifications, if any, as it thinks fit.

(3) The budget of a circle board and the budget of a panchayat shall, after being so sanctioned, be submitted to the district board and the circle board respectively. If such budget fails to provide for the due discharge of all liabilities in respect of loans or for the maintenance of a working balance, the district board or the circle board, as the case may be, may direct that any part of such budget shall be so modified as to ensure that such provision is made."

108. In section 117 of the said Act—

Amendment of section 117 of Madras Act 23 of 1908.

(i) in sub-section (1), for the words and figures 'not later than 15th February in each year' the words 'in each year, not later than such date as may be fixed in this behalf by the Local Government' and for the words 'of all local boards in the district' the words 'of itself and of all circle boards and panchayats in the district' shall be substituted; and

(ii) in sub-section (2), for the words 'any part of it shall be so altered' the words 'any part of the budget shall be so modified' shall be substituted.

Amendment of section 109 of Madras Act XLV of 1935. 109. In section 118 of the said Act, for the words 'may fix' the words 'shall fix' and for the words 'local boards' the words 'electe boards and panchayats' shall be substituted.

Amendment of section 119 of Madras Act XLV of 1935. 110. In section 119 of the said Act, for the word and figures 'section 118' the words and figures 'sections 116 and 117' shall be substituted.

Amendment of section 120 of Madras Act XLV of 1935. 111. In section 120 of the said Act, for the words 'receipts and expenditure of the local fund' the words 'the receipts and expenditure of every local fund' shall be substituted.

Insertion of new section 121 in Madras Act XLV of 1935. 112. After section 121 of the said Act, the following section shall be inserted, namely:—

"121.A. Notwithstanding anything contained in an Act of the Local Authorities Loans Act, 1914, the Local Government shall be entitled to recover in the manner provided by sub-section (3) of section 41 of this Act or by suit any loan or advance made to any local board for any purpose to which the funds of the said board may be applied under this Act."

Provided that the period fixed for the repayment of any such loan or advance does not exceed twenty years."

Amendment of section 122 of Madras Act XLV of 1935.

113. In section 122 of the said Act—

(b) for the words 'The president of the taluk board in non-union areas and the president of the union board in union areas' the words 'The president of a panchayat' shall be substituted; and

(d) in the proviso, for the words 'paid by the taluk or union board from the taluk or union fund' the words 'paid by the panchayat from the village fund' shall be substituted.

Amendment of section 123 of Madras Act XLV of 1935.

114. In section 123 of the said Act—

(1) in sub-section (1),

(a) for the words "president of a taluk or union board" the words "president of a panchayat" shall be substituted;

(3) for the words "gross injurious to the health of the neighbourhood" the words "gross injurious to health or offensive to the neighbourhood" shall be substituted;

(c) the words "with the approval of the local board concerned" shall be omitted; and

(d) after the words "require the owner" the words "or other person having control" shall be inserted; and

(iii) in sub-section (2) —

(a) for the words "an owner", the words "any person" shall be substituted;

(b) for the words "local board" in both the places where they occur, and for the words "board concerned", the word "panchayat" shall be substituted; and

(c) for the words "local board's decision", the words "decision of the panchayat" shall be substituted.

115. In section 124 of the said Act —

Amendment
of section 124
of Madras Act
XLV of 1924.

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) (a) The panchayat may, in the interests of the public health, regulate or prohibit the washing of animals or of clothes or other articles or, fishing, in any public spring, tank, or well or in any public water-course or part thereof and may set apart any such place for drinking or for bathing or for washing clothes or animals or for any other specified purpose.

(b) The powers conferred by clause (a) may, in the case of any private spring, tank, well or water-course be exercised by the panchayat, with the consent of the owner of such place"; and

(ii) in sub-section (2), for the words "taluk or union board" the word "panchayat" and for the words "within the limits of such board's jurisdiction" the words "in the village" shall be substituted.

116. In clause (a) of section 125 of the said Act —

Amendment
of section 125
of the Madras
Act XLV of
1924.

(i) after the word "drinking" the words "or cooking" shall be inserted; and

(ii) for the words "by a taluk or by a union board" the words "by a panchayat" shall be substituted.

117. For section 126 of the said Act the following section shall be substituted, namely:—

Substitution
of new
section for
section 126 of
Madras Act
XLV of 1924.

Section 124,
Madras
District
Municipal
Council Act,
1919.

Maintenance
of wells,
tanks, etc.,
by
panchayat.

" 115. Every panchayat—

(5) shall maintain in a cleanly condition all wells, tanks and reservoirs in the village which are not private property and may fill them up or drain them when it appears necessary so to do, and

(6) shall have control of all waterways in the village other than waterways which are, or are connected with works of irrigation, not being private property and not being specially excepted by any order of the Local Government or of the district board and may do all things necessary for the maintenance, repair and improvement thereof."

Section 115, sub-section (5) and (6) of the Panchayat Act, 1919.

Amendment
of section 117
of the
Act, 1919.

116. In section 117 of the said Act, for the words "tribe or union board" in both the places where they occur, the word "panchayat" shall be substituted.

Repeal of
section 118
of the
Act, 1919.

119. For section 118 of the said Act, the following section shall be substituted, namely:—

Prohibition
of persons
having con-
trol over
places of
pilgrimage,
etc.

" 118. Where a mosque, temple, well or any place of religious worship or instruction or any place which is used for holding fairs, festivals or for other like purposes is situated within the limits of a circle or in the neighbourhood thereof and attracts either throughout the year or on particular occasions a large number of persons, any special arrangements necessary for public health, safety or convenience, whether permanent or temporary, shall be made by the circle board and such board may require the trustee or other person having control over such place to make such recurring or non-recurring contribution to its funds as the Local Government may determine.

Explanation.—The Local Government shall have power to determine that no contribution shall be payable in any particular case."

Insertion of
new section
119 of
the
Act, 1919.

120. After section 119 of the said Act, the following heading and section shall be inserted, namely:—

" Private drainages.

Power to
require con-
struction or
repair of
private
drains.

" 119-A. A panchayat may, by notice, require the owner or occupier of any building to construct private drains therefor or alter or remove the private drains thereof."

Section 119-A of the Panchayat Act, 1919.

121. In section 131 of the said Act—

(i) in sub-section (1), for the words "The president of the taluk board in non-union areas and the president of the union board in union areas" the words "The president of a panchayat" shall be substituted; Amendment of section 131 of Madras Act XIV of 1916.

(ii) in sub-section (3), for the words "such building or article," the words "such premises or article" shall be substituted; and

(iii) after sub-section (3), the following sub-section shall be added, namely:—

"(4) The powers conferred on the president by sub-sections (1) to (3) may be exercised by the district health officer or any other officer authorised by him."

122. In sub-section (1) of section 132 of the said Act, for the words "The president of the taluk board in non-union areas, and the president of the union board in union areas" the words "The president of a panchayat" shall be substituted. Amendment of section 132 of Madras Act XIV of 1916.

123. In section 135 of the said Act, for the words "any local area" the words "a village" and for the words "the president of the taluk board in non-union areas and the president of the union board in union areas" the words "the president of the panchayat" shall be substituted. Amendment of section 135 of Madras Act XIV of 1916.

124. In section 136 of the said Act, for the words "a president of a taluk or union board" the words "president of a panchayat" shall be substituted. Amendment of section 136 of Madras Act XIV of 1916.

125. In section 137 of the said Act—

(i) in sub-section (1), for the words "to the extent" the words "in respect of such persons and to such extent as may be" shall be substituted; and Amendment of section 137 of Madras Act XIV of 1916.

(ii) in sub-section (2), for the words "taluk board and the president in non-union areas, and the union board and its president in union areas" the words "circle board and its president" shall be substituted.

126. In section 138 of the said Act, for the words "a president of the local board" the words "president of the circle board" shall be substituted. Amendment of section 138 of Madras Act XIV of 1916.

127. In sub-section (E) of section 139 of the said Act, for the words "local board" the words "circle board" shall be substituted. Amendment of section 139 of Madras Act XIV of 1916.

Amendment
of section 142
of Madras Act
XIV of 1937.

128. In sub-section (1) of section 140 of the said Act—

(i) for the words "to the taluk board in non-union areas and to the union board in union areas" the words "to the panchayat" shall be substituted; and

(ii) in sub-section (2), for the words "local board" in both the places where they occur, the word "panchayat" shall be substituted.

Amendment
of section 141
of Madras Act
XIV of 1937.

129. In section 141 of the said Act—

(i) in sub-section (1), for the words "taluk or union board" the word "panchayat" shall be substituted; and

(ii) in sub-sections (3), (5) and (4), for the words "local board" the word "panchayat" shall be substituted.

Amendment
of section 143
of Madras Act
XIV of 1937.

130. In section 143 of the said Act, for the words "taluk board in non-union areas and the union board in union areas" the word "panchayat" and for the words "local fund" the words "village fund" shall be substituted.

Amendment
of section 143
of Madras Act
XIV of 1937.

131. In sub-section (1) of section 143 of the said Act, for the words "taluk and union board" the word "panchayat" shall be substituted.

Amendment
of section 144
of Madras Act
XIV of 1937.

132. In the proviso to section 144 of the said Act, for the words "president of the local board concerned" the words "president of the panchayat concerned" shall be substituted.

Amendment
of section 145
of Madras Act
XIV of 1937.

133. In section 145 of the said Act, for the words "by the local board concerned in that behalf" the words "by the panchayat concerned" shall be substituted.

Amendment
of section 145
of Madras Act
XIV of 1937.

134. In sub-section (1) of section 145 of the said Act—

(i) for the words "taluk or union board" the word "panchayat" shall be substituted; and

(ii) in sub-section (4), for the words "local board", the word "panchayat" shall be substituted.

Amendment
of section 150
of Madras Act
XIV of 1937.

135. In sub-section (1) of section 150 of the said Act, for the words "the president of the taluk board in non-union areas and the president of the union board in union areas may with the approval of the local board concerned" the words "the president of a panchayat may with the approval of the panchayat" shall be substituted.

135. Clause (e) of sub-section (1) of section 151 of the said Act shall be omitted.

Amendment of section 151 of Madras Act XLV of 1938.

137. Section 152 of the said Act shall be omitted.

Amendment of section 152 of Madras Act XLV of 1938.

138. In section 153 of the said Act—

Amendment of section 153 of Madras Act XLV of 1938.

(i) in sub-section (1)—

(a) for the words "union board", the word "panchayat" shall be substituted;

(b) after the words "injurious to health or" the words "dangerous to the public or" shall be inserted.

(c) after the words "or offensive to the neighbourhood", the words "or otherwise a source of nuisance" shall be inserted; and

(d) before the words "within each period" the words "or to take such other action as may be deemed by the president necessary to remove such nuisance" shall be inserted; and

(ii) in sub-section (2)—

(a) for the words "union board" the word "panchayat" shall be substituted; and

(b) for the words "require the owner or occupier of any building to lime-wash or otherwise cleanse the building inside and outside," the words "require the owner or occupier of any land or building to cleanse or lime-wash the same" shall be substituted.

139. In sub-section (1) of section 154 of the said Act, for the words "The taluk board in non-union areas, and the union board in union areas" the words "A panchayat" shall be substituted.

Amendment of section 154 of Madras Act XLV of 1938.

140. In sub-section (1) of section 155 of the said Act, the words "with the approval of the board" shall be omitted.

Amendment of section 155 of Madras Act XLV of 1938.

141. In sub-section (4) of section 156 of the said Act, after the words "is likely to" the words "be injurious to health or" shall be inserted.

Amendment of section 156 of Madras Act XLV of 1938.

142. In sub-section (1) of section 161 of the said Act, for the words "president of the taluk board in non-union areas, or of the president of the union board in union areas" the words "president of the panchayat" shall be substituted.

Amendment of section 161 of Madras Act XLV of 1938.

Enactment of
Law No. 143
of 1924, in
which the
President of
the Republic
of the United
States of America
has signed
the law.

143. After section 143 of the said Act, the following section shall be inserted, namely :—

Prohibition
against plant-
ing or felling
trees on
public roads,
etc., without
permission.

" 143-A. (1) No person shall plant any tree on any public road or other property vesting in or belonging to a local board, except with the previous permission of the president of the local board and on such conditions as the president may impose.

(2) No person shall kill, remove, destroy, lop, or strip bark or leaves from or otherwise damage any tree growing on any public road or other property vesting in or belonging to a local board except with the previous permission of the president of the local board and on such conditions as the president may impose."

Amendment
of section 144
of the said Act
of 1924, in
which the
President of
the Republic
of the United
States of America
has signed
the law.

144. In sub-section (1) of section 144 of the said Act, for the words "which is not set apart for a public road, but is set apart for any other public purpose" the words "which is set apart for any public purpose" shall be substituted.

Enactment of
Law No. 145
of 1924, in
which the
President of
the Republic
of the United
States of America
has signed
the law.

145. For section 146 of the said Act, the following section shall be substituted, namely :—

Enactment of
Law No. 146
of 1924, in
which the
President of
the Republic
of the United
States of America
has signed
the law.

" 146. (1) No person shall ply any motor vehicle for hire on any public road in a district, except on a licence obtained from the president of the district board.

(2) Notwithstanding anything contained in this Act or in the Madras District Municipalities Act, 1920, the president of a district board may grant a licence for a motor vehicle to ply for hire partly within the jurisdiction of the district board and partly within the limits of any municipality attached thereto for this purpose by the Local Government by notification in the Fort St. George Gazette. When such licence is granted, the district board shall pay to the municipal council concerned such proportion of the fee received for the grant of such licence as the Local Government may, by general or special order, determine.

(3) The district board may, with the previous approval of the Local Government, make regulations determining the rates of fares for passengers and of

freight for goods carried in such vehicles and specifying the conditions on which licences under sub-sections (1) and (2) will be granted.

(4) Every licence granted under sub-section (1) or (2) shall expire at the end of the year in which it is granted.

(5) (a) Any person aggrieved by an order passed under sub-section (1) or (2) may appeal against such order to the district board.

(b) The period of limitation for such appeal shall be—

- (i) where the appeal is against an order refusing a licence, fifteen days from the date of communication of the order to the applicant; and
- (ii) where the appeal is against an order granting a licence, fifteen days from the date of publication of the order on the notice board of the district board.

(6) The Local Government may, either generally or in any particular case, make such order or give such directions as they may deem fit in respect of licences governed by sub-section (2).

(7) (a) If a district board maintains or proposes to maintain a motor vehicle service of its own, available for use by the public on any public road in the district, it may, with the previous approval of the Local Government, direct the president—

- (i) to refuse licences under sub-sections (1) and (2) to all other motor vehicles in respect of such road, or
- (ii) to grant such licences subject to such restrictions and limitations as it may lay down.

(8) The rates of fares for passengers and of freight for goods and the conditions under which such service is to be maintained by the district board, shall require the previous approval of the Local Government.¹⁰

146. In Chapter XI of the said Act, after the words "Markets, slaughter-houses, etc." in the heading thereto and before the words "Public markets" in the heading to sections 167 to 169, the following section shall be inserted, namely:—

"166A. Any place where persons assemble for the sale or purchase of articles of food or clothing, of

Insertion of new section 166A in Public Act XIV of 1905.

Restriction of places of assembly.

livestock or poultry, of cotton, groundnut or other industrial crops or of any other raw or manufactured products may be declared by a panchayat or circle board, with the approval of the Local Government, to be a market."

147. In sections 165 and 169 of the said Act, for the words 'taluk board' wherever they occur, the word 'panchayat' shall be substituted.

148. Section 170 of the said Act shall be omitted.

149. For section 171 of the said Act, the following section shall be substituted, namely:—

"171. (1) No person shall open a new private market or continue to keep open a private market unless he obtains from the panchayat a licence to do so.

(2) Application for such licence shall be made by the owner of the place in respect of which the licence is sought not less than six weeks before such place is opened as a market or before the commencement of the year for which the licence is sought, as the case may be.

(3) The panchayat shall, as regards private markets already lawfully established, and may at its discretion as regards new private markets, grant the licence applied for, subject to such regulations as to supervision and inspection and to such conditions as to sanitation, drainage, water supply, width of paths and ways, weights and measures to be used and rents and fees to be charged in such market as the panchayat may think proper, or the panchayat may refuse to grant such licence for any new private market. The panchayat may, however, at any time, for breach of the conditions thereof, suspend or cancel any licence which has been granted under this section. The panchayat may also modify the conditions of the licence to take effect from a specified date.

(4) When a licence is granted, refused, suspended, cancelled or modified under this section, the panchayat shall cause a notice of such grant, refusal, suspension, cancellation or modification in the chief vernacular language of the locality to be posted in some conspicuous place at or near the entrance to the place in respect of which the licence was sought.

Amendment
of sections
165 and 169
of the Mysore
Act XIV of
1908.

Repeal of
section 170 of
Mysore Act
XIV of 1908.

Repeal of section
171 of the Mysore
Act XIV of
1908.

License for
private
market.

(5) Every licence granted under this section shall expire at the end of the year."

150. In section 172 of the said Act—

(i) in sub-section (1)—

(a) before the word and figures 'section 168,' the words and figure 'sub-section (2) of ' shall be inserted; and

(b) for the words 'to the president of the district board' the words 'to the district board through its president' shall be substituted; and

(ii) in sub-sections (2) and (3), for the words 'taluk board' wherever they occur, the word 'panchayat' shall be substituted.

151. In section 174 of the said Act, for the word 'may' the word 'shall' and for the words 'taluk board' the word 'panchayat' shall be substituted.

152. In sections 176, 177, 178, 179, 180 and 181 of the said Act, for the words 'taluk board' wherever they occur, the word 'panchayat' shall be substituted.

153. In section 183 of the said Act—

(i) for the words 'local board' and the word 'board' the word 'panchayat' shall be substituted; and

(ii) before the word 'articles' the words 'animals or' shall be inserted.

154. After section 183 of the said Act, the following section shall be inserted, namely:—

"183A. The powers which a panchayat and its president may exercise under sections 168 to 181 shall, in respect of markets classified as circle markets under rule 5 of Schedule V, be exercised by the circle board and its president respectively."

155. (1) In sub-section (1) of section 184 of the said Act—

(i) in sub-clause (1), for the words 'taluk board' the word 'panchayat' shall be substituted and the words 'rents and' shall be omitted; and

(ii) in sub-section (2), for the words 'in English and a vernacular language of the district' the words 'in the chief vernacular language of the locality' and for the words 'taluk board' the word 'panchayat' shall be substituted.

Amendment of section 172 of Madras Act XIV of 1895.

Amendment of section 174 of Madras Act XIV of 1895.

Amendment of sections 176, 177, 178, 179, 180 and 181 of Madras Act XIV of 1895.

Amendment of section 183 of Madras Act XIV of 1895.

Insertion of new section 183A in Madras Act XIV of 1895.

Amendment of section 184 of Madras Act XIV of 1895.

Section 183A,
Local
Panchayat Act.

(2) To the same section, the following explanation shall be added, namely:—

"*Explanation*—A cart-stand shall, for the purposes of this Act, include a stand for storage and animals."

Amendment of section 151 of Madras Act 219 of 1905.

156. In section 155 of the said Act, for the words "beak heard" in both the places where they occur, the word "pachayat" shall be substituted.

Substitution of new section for section 156 of Madras Act 219 of 1905.

157. For section 183 of the said Act, the following section shall be substituted, namely:—

Summary of substituted law, etc.

"183. If the fee payable under sub-section (1) of section 184 is not paid on demand, it shall be recoverable in the manner provided in section 107 as if it were an unpaid toll."

Substitution of new section for section 187 of Madras Act 219 of 1905.

158. For section 187 of the said Act, the following section shall be substituted, namely:—

License for private cart-stand.

"187. (1) No person shall open a new private cart-stand or continue to keep open a private cart-stand unless he obtains from the pachayat a license to do so.

(2) Application for such license shall be made by the owner of the place in respect of which the license is sought, not less than six weeks before such place is opened as a cart-stand or before the commencement of the year for which the license is sought, as the case may be.

(3) The pachayat shall, as regards private cart-stands already lawfully established and may, at its discretion, as regards new private cart-stands, grant the license applied for, subject to such regulations as to supervision and inspection and to such conditions as to convenience as the pachayat may think proper; or the pachayat may refuse to grant such license for any new private cart-stand. The pachayat may, however, at any time for breach of the conditions thereof, suspend, or cancel any license which has been granted under this section. The pachayat may also modify the conditions of the license to take effect from a specified date.

(4) When a license is granted, refused, suspended, cancelled or modified under this section, the pachayat shall cause a notice of such grant, refusal, suspension, cancellation or modification in the chief vernacular

language of the locality to be posted in some conspicuous place at or near the entrance to the place in respect of which the license was sought.

(5) The panchayat may levy on every license granted under this section a fee not exceeding two hundred rupees per annum.

(6) Every license granted under this section shall expire at the end of the year.^a

159. Section 188 of the said Act and the heading therein shall be omitted.

Amendment of section 188 of Madras Act XIV of 1928

160. In section 189 of the said Act—

(i) in sub-section (1), for the words 'union board' the word 'panchayat' shall be substituted;

(ii) sub-section (3) shall be omitted and sub-section (4) re-numbered as sub-section (3);

(iii) in sub-section (2), as re-numbered for the words 'local board' the word 'panchayat' shall be substituted.

Amendment of section 189 of Madras Act XIV of 1928.

161. In section 190 of the said Act—

(i) for the opening paragraph, the following paragraph shall be substituted, namely:—

'The panchayat may, with the sanction of the circle board notify:—

Amendment of section 190 of Madras Act XIV of 1928.

(ii) in clause (a)—

(a) for the words 'except with the written permission' the words 'without or otherwise than in conformity with the written permission' shall be substituted;

(d) after the word 'cattle' the word 'horses' shall be inserted;

(e) for the words 'in any place in any town or village notified by it by name' the words 'in the village or in any specified area therein' and for the words 'local board' the word 'panchayat' shall be substituted; and

(d) after the proviso the following proviso shall be inserted, namely:—

'Provided further that no such notification shall have effect until sixty days from the date of publication'; and

(iii) in clause (b), after the word 'cattle' the word 'horses' and for the words 'except on a license' the words 'without or otherwise than in conformity with a license' shall be substituted.

Amendment
of section 121
of District
Act XIV of
1926.

162. In section 191 of the said Act, for the words 'taluk or union board' the word 'panchayat' and for the words 'within the limits of the board' the words 'within the village' shall be substituted.

Amendment
of section 192
of District
Act XIV of
1926.

163. In section 193 of the said Act—

(i) in sub-section (2),

(a) for the words 'taluk board' the word 'panchayat' shall be substituted;

(b) for the words 'within its limits' the words 'within the limits of the village not being any area in which any notification of a municipal council under sub-section (1) of section 249 of the Madras District Municipalities Act, 1920, is in force' shall be substituted; and

(c) for the words 'without the license of the president of the union board if the place is within union limits, or of the president of the taluk board if it is outside such limits', the words 'without a license issued by the president of the panchayat' and for the words 'specified therein' the words 'specified in such license' shall be substituted;

(ii) in sub-section (3), for the words 'local board' the word 'panchayat' shall be substituted; and

(iii) sub-section (5) shall be omitted.

Amendment
of section 194
of District
Act XIV of
1926.

164. In section 194 of the said Act—

(i) in sub-section (1), for the words 'to the taluk board in non-union areas and to the union board in union areas' the words 'to the panchayat' shall be substituted;

(ii) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) The application shall be accompanied by—

(i) a plan of the factory, workshop, workplace or premises prepared in such manner as may be prescribed by rules made in this behalf by the Local Government, and

(ii) such particulars as to the power, machinery, plant or premises as the panchayat may require under by-laws framed in this behalf by the district board";

(iii) in sub-section (8), for the words 'local board' the word 'panchayat' shall be substituted; and

(iv) for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) Before granting permission under sub-section (3), the panchayat—

(a) shall obtain the approval of the Inspector of Factories appointed under the Indian Factories Act, 1911, having jurisdiction in the village or, if there is more than one such Inspector, of the Inspector designated by the Local Government in this behalf by general or special order as regards the plan of the factory, workshop, workplace or premises with reference to

(i) the adequacy of the provision for ventilation and light,

(ii) the sufficiency of the height and dimensions of the rooms and doors,

(iii) the suitability of the exits to be used in case of fire, and

(iv) such other matters as may be prescribed by rules made by the Local Government; and

(5) shall consult and have due regard to the opinion of the district health officer where the district board employs such an officer and of the district medical officer in other cases, as regards the suitability of the site of the factory, workshop, workplace or premises for the purpose specified in the application.

165. In section 195 of the said Act—

(i) in sub-section (1), for the words 'the taluk board in non-union areas and the union board in union areas' the words 'the panchayat' shall be substituted; and

(ii) in sub-section (2), for the words 'local board' the word 'panchayat' shall be substituted.

Amendment
of section 195
of the
Act 1917 of
1920.

Amendment
of section 196
of the said
Act XIX of
1926.

166. In section 196 of the said Act—

(i) after the words 'action taken' the words 'or waited to be taken' shall be inserted; and

(ii) the words 'by a local board' shall be omitted.

Amendment
of section 197
of the said
Act XIX of
1926.

167. In sub-section (I) of section 197 of the said Act, for the words 'task or union board' the word 'panchayat' shall be substituted.

Amendment
of section 198
of the said
Act XIX of
1926.

168. In section 198 of the said Act—

(i) in clause (a), for the words 'the president of the union board in union areas and the president of the task board in non-union areas' the words 'the president of the panchayat' shall be substituted; and

(ii) in clauses (b) and (c), for the words 'local board concerned' the word 'panchayat' shall be substituted.

Amendment
of section
199 of the said
Act XIX of
1926.

169. In sub-section (2) of section 199 of the said Act—

(i) for clause (b), the following clause shall be substituted, namely:—

'(b) with reference to all matters not expressly provided for in this Act, which relate to elections or appointments of presidents, vice-presidents or members of local boards including deposits to be made by candidates standing for election as members and the conditions under which such deposits may be forfeited;'

(ii) in clause (c), the words 'or the Sanitary Board' shall be omitted;

(iii) in clause (e), for the words 'the manner in which such accounts shall be audited and published and as to' the words 'the audit and publication of such accounts and' shall be substituted;

(iv) for clause (e), the following clause shall be substituted, namely:—

'(e) as to the conditions on which and the mode in which contracts may be made by or on behalf of local boards;'

(v) clause (a) shall be omitted and clauses (p), (q) and (r) shall be re-lettered as clauses (a), (p) and (q) respectively;

(vi) in clause (g) as re-lettered, the word 'and' at the end shall be omitted;

(vii) in clause (g) as re-lettered, the words 'to conduct inquiries relating to elections,' shall be omitted; and

(viii) after the same clause (g), the following clause shall be added, namely:—

"(g) as to the mutual relations of district boards, circle boards and panchayats and of their presidents and as to the matters in regard to which and the extent to which—

(i) the resolutions of a circle board or the orders or acts of the president of a circle board shall be subject to appeal to or revision by the district board or its president;

(ii) the resolutions of a panchayat or the orders or acts of the president of a panchayat shall be subject to appeal to or revision by the district or circle board or the president of the district or circle board; and

(iii) the orders or acts of any officer or servant of a local board shall be subject to appeal to or revision by the local board, or its president;

(e) for regulating the sharing between local authorities in the Presidency of Madras of the proceeds of the companies tax, profession tax and tolls; and

(f) as to the class of magistrates by whom offences under this Act shall be tried."

170. In sub-section (5) of section 203 of the said Act, for the words occurring after the words "on the table of the Legislative Council" the words "for a period of not less than one month while the Council is in session" shall be substituted.

Amendment of section 203 of Madras Act No. V of 1925.

171. In section 202 of the said Act—

(i) clause (1) shall be renumbered as (1A) and the following shall be inserted as clause (1), namely:—

Amendment of section 202 of Madras Act No. V of 1925.

"(1) for all matters expressly required or allowed by this Act to be provided for by by-law";

(ii) sub-clause (e) of clause (1B) shall be re-lettered as sub-clause (f) and the following shall be inserted as sub-clause (e), namely:—

"(e) for licensing and controlling brokers, commission agents, weighmen and measuremen practising their calling in markets"; and

(iii) sub-clause (b) of clause (11) shall be omitted and sub-clause (a) renumbered as clause (11).

Insertion of new section 200-A in Madras Act XIV of 1916.

172. After section 201 of the said Act, the following section shall be inserted, namely :—

Power of panchayat to make by-laws.

" 200A. (1) Subject to such rules as the Local Government may make in this behalf, a panchayat may make by-laws for carrying out any of the purposes for which it is constituted.

(2) Such by-laws shall not be inconsistent with this Act or any other law or with any by-law made by the district board under section 202.

(3) In making a by-law, a panchayat may provide that any person who commits a breach thereof shall be liable to pay by way of penalty such sum as may be fixed by the panchayat not exceeding fifteen rupees or in case of a continuing breach, not exceeding five rupees for every day during which the breach continues after a penalty has been levied for the first breach."

Amendment of section 204 of Madras Act XIV of 1916.

173. In section 204 of the said Act, after the words "The district board" the words "or panchayat" shall be inserted.

Substitution of new section for section 210 of Madras Act XIV of 1916.

174. For section 210 of the said Act, the following sections shall be substituted, namely :—

Confirmation of by-laws by Local Government.

" 205 (1) No by-law or cancellation or alteration of a by-law made by a district board or panchayat shall have effect until the same shall have been approved and confirmed by the Local Government.

Section 205, Madras Government Act, 1916.

(2) The Local Government in confirming a by-law may make any change therein which appears to them to be necessary.

Publication of by-law.

" 205-A. (1) Any by-law or cancellation or alteration of a by-law made by a district board when it shall have been duly confirmed shall be published in the district gazette in English.

Section 205, Madras Village Panchayat Act, 1916.

(2) Any by-law or cancellation or alteration of a by-law made by a panchayat, when it shall have been duly confirmed shall, unless a different method be prescribed under this Act, be written in, or translated into, the chief vernacular language of the locality and deposited at the office of the panchayat, and a copy shall be posted up in a

conspicuous position at each office and such other places as the panchayat may direct. And a public proclamation shall be made throughout the village by beat of drum or otherwise that such copy has been so posted up and that the original is open to inspection at the office of the panchayat.

(E) Any by-law or cancellation or alteration of a by-law made by a district board or panchayat shall come into operation (unless the Local Government shall for some special reason otherwise direct) three months after it has been so published under sub-sections (1) or (2) as the case may be."

175. In section 208 of the said Act—

(i) for the words "local board concerned", the word "panchayat" shall be inserted; and

(ii) for the words "any union or to any specified area under the jurisdiction of a local board," the words "in the village or to any specified area therein" shall be substituted.

Amendment
of section
208 of the said
Act No. 11 of
1926.

176. For section 208 of the said Act the following section shall be substituted, namely:—

Substitution
of new sec-
tion for
section 208
of the said
Act No. 117 of
1926.

"208(1) If any person acts as a member of a local board when under this Act or the rules made thereunder, he is not entitled or has ceased to be entitled to hold such office, he shall, on conviction, be punished with fine not exceeding two hundred rupees for every such offence.

Proviso for
acting as
member,
prescribed
p.n. of a local
board when
disqualified.

(2) If any person acts as or exercises the functions of the president, temporary president or vice-president of a local board, when, under this Act or the rules made thereunder, he is not entitled or has ceased to be entitled to hold such office or to exercise such functions, he shall, on conviction, be punished with fine not exceeding one thousand rupees for every such offence.

(3) If the president, temporary president or vice-president of a local board fails to hand over any documents of, or any moneys or other properties vested in or belonging to, the local board which are in or have come into his possession or control to his successor in office or other prescribed authority, in every case so soon as his term of office as such president, temporary president or vice-president expires and in the case of the vice-president

also on demand by the president, each president, temporary president or vice-president shall, on conviction, be punished with fine not exceeding one thousand rupees for every such offence."

Amendment
of section 109
of Statutes
Act XIV of
1901.

177. After the proviso to section 109 of the said Act, the following further proviso shall be added, namely:—

"Provided further that nothing in this section shall apply to a teacher employed by a local board who with the sanction of the Local Government enters into a contract with the local board in respect of any land or building owned by him or in which he has a share or interest."

Amendment
of section 212
of Statutes
Act XIV of
1901.

178. In section 212 of the said Act—

(i) in sub-section (2), after the words "may be charged" the words "on each writ and" shall be inserted;

(ii) for sub-section (3), the following sub-sections shall be substituted, namely:—

"(3) The local board may resolve that the president do leave out the collection of such fees for any period not exceeding three years at a time on such conditions as it thinks fit;

(3A) Every order of the authority competent under this Act or any rule, or by-law made thereunder to pass an order granting or refusing a licence or permission shall be published on the notice board of the local board concerned.

(3B) An appeal shall lie to the local board concerned against any order of the president granting or refusing a licence or permission."

(iii) in sub-section (4), for the words "Every order of the authority under this Act competent to pass an order" the words "Every order of the authority competent under this Act or any rule or by-law made thereunder to pass an order" shall be substituted;

(iv) in sub-section (5), the words "and subject to such appeal as may be provided in case of refusal of a licence or permission" shall be omitted.

(v) in sub-section (6), for the words "pay over to the local board the amount of the fee chargeable for the licence or permission," the words and figures "pay over to the local board

(i) the amount of the fee chargeable for the licence or permission, and

(iv) the prescribed costs of the prosecution " shall be substituted, and

(vi) in sub-section (11), after the words " The exceptions by " the words " or on behalf of " shall be inserted.

179. In section 215 of the said Act, for the words " be presented within thirty days after the date of receipt of the order or proceeding against which the appeal is made " the following shall be substituted, namely:—

" be presented—

(a) where the appeal is against an order granting a license or permission, within thirty days after the date of the publication of the order on the notice board of the local board; and

(b) in other cases, within thirty days after the date of the receipt of the order or proceeding against which the appeal is made."

180. In section 215 of the said Act—

(i) for the words " Every notification issued under this Act " the words " Save as otherwise provided, every notification other than one issued by the Local Government " shall be substituted; and

(ii) the proviso shall be omitted.

181. After section 215 of the said Act, the following section shall be inserted, namely:—

" 215A. Whenever a local board sets apart any place for any purpose or prohibits the doing of anything in any place, the president shall forthwith cause to be put up a notice in the chief vernacular language of the locality specifying the purpose for which such place has been set apart or the act prohibited in such place."

182. In sub-section (3) of section 215 of the said Act for the words " or form " the words " form or other document " shall be substituted

183. For section 221 of the said Act, the following section shall be substituted, namely:—

" 221. All costs, damages, compensation, penalties, charges, fees (other than school fees), expenses, rates

Amendment of section 215 of Act No. XIV of 1970.

Amendment of section 215 of Act No. XIV of 1970.

Insertion of new section 215A after section 215 of Act No. XIV of 1970.

Amendment of section 215 of Act No. XIV of 1970.

Amendment of section 215 of Act No. XIV of 1970.

Amendment of section 221 of Act No. XIV of 1970.

Amendment of section 221 of Act No. XIV of 1970.

Section 21,
Madras
Village
Panchayat
Act, 1958.

(not being rents for lands and buildings deemed by the local board), contributions and other sums which under this Act or any other law or rules or by-laws made thereunder are due by any person to the local board, may, if there is no special provision in this Act for their recovery be demanded by bill as provided in the rules in Schedule IV and recovered in the manner provided therein."

Amendment
of section
184 of Statute
Act XIV of
1919

184. In section 233 of the said Act, after the words "Code of Criminal Procedure", the figures "1388" shall be inserted.

Substitution
of new section
for section 184
of Statute
Act XIV of
1919.

185. For section 234 of the said Act, the following section shall be substituted, namely:—

Repeal of
Section 234,
Statute
Act XIV of
1919.

"234. Any fine, costs, tax or other sum imposed or assessed by a magistrate under this Act or under any rule or by-law made under it shall be recoverable by such magistrate under the Code of Criminal Procedure, 1388, as if it were a fine and the same shall, on recovery, be paid to the local board concerned to be applied to the purposes of this Act."

Substitution
of new section
for section 185
of Statute
Act XIV of 1919.

186. For section 235 of the said Act, the following section shall be substituted, namely:—

Repeal of
section against
local board.

"235. (1) No suit or other legal proceeding shall be brought against any local board, or the president or any member, officer or servant thereof or against any person acting under the direction of such board, president, member, officer or servant in respect of any act done or purporting to be done in execution or intended execution of this Act, or any rule, by-law, regulation or order made under it or in respect of any alleged neglect or default in the execution of this Act or any such rule, by-law, regulation or order until the expiration of two months next after notice in writing, stating the cause of action, the nature of the relief sought, the amount of compensation claimed and the name and place of residence of the intended plaintiff has been left at the office of the local board and if the proceeding is intended to be brought against any such president, member, officer, servant or

person also delivered to him or left at his place of residence. And unless such notice be proved, the court shall find for the defendant.

(2) Every such proceeding shall, unless it is a proceeding for the recovery of immovable property or for a declaration of title thereto, be commenced within six months after the date on which the cause of action arose or in case of a continuing injury or damage, during such continuance or within six months after the ceasing thereof.

(3) If any local board or person to whom notice is given under sub-section (1) shall, before the proceeding is commenced, tender amounts to the plaintiff, and if the plaintiff does not in any such proceeding recover more than the amount so tendered, he shall not recover any costs incurred by him after such tender. The plaintiff shall also pay all costs incurred by the defendant after such tender.

(4) No suit or other legal proceeding shall be brought against the president or any member, officer or servant of a local board or any person acting under the direction of a local board, or such president, member, officer or servant in respect of any act done in execution or intended execution of this Act, or any rule, by-law, regulation or order made under it or in respect of any alleged neglect or default on his part in the execution of this Act, or any such rule, by-law, regulation or order if such act was done or if such neglect or default was made in good faith; but any such proceeding shall so far as it is maintainable in a court be brought against the local board, except in the case of suits brought under section 227.¹

187. After section 227 of the said Act, the following section shall be inserted, namely:—

" 227 A. When the president or any member of a local board is accused of any offence alleged to have been committed by him while acting or purporting to act in the discharge of his official duty, no court shall take cognizance of such offence except with the previous sanction of the Local Government or of some officer empowered in this behalf by the Local Government by general or special order."

188. In sub-section (1) of section 228 of the said Act, before the words "for defect in form", the word "merely" shall be inserted.

Section 227
of the
Municipal
Regulations
Act, 1910.

Section
227
of the
Municipal
Regulations
Act,
1910.

Section of
the
Municipal
Regulations
Act,
1910.

Section of
the
Municipal
Regulations
Act,
1910.

Section of
the
Municipal
Regulations
Act,
1910.

Amendment of section 220 of District Act XIV of 1916.
189. In section 220 of the said Act, after the word "exhibited" the words "or any sign or mark erected" shall be inserted.

Amendment of section 221 of District Act XIV of 1916.
190. In section 221 of the said Act, for the word "village" in both the places where it occurs, the words "revenue village" shall be substituted.

Amendment of section 222 of District Act XIV of 1916.
191. In section 222 of the said Act, after the words "authorise any person to exercise" the words "in any local area, in regard to any local board or any class of local boards or all local boards in that area" and after the words "except the power", the words "to determine the contribution payable under section 126 or" shall be inserted.

Substitution of new section for section 224 of District Act XIV of 1916.
192. For section 224 of the said Act, the following section shall be substituted, namely:—

Adjustment of dispute between Local Authorities.
"224. (1) When a dispute exists between a local board and one, or more than one, other local authority in regard to any matters arising under the provisions of this or any other Act and the Local Government are of opinion that the local authorities concerned are unable to settle it amicably among themselves, the Local Government may take cognisance of the dispute, and

(a) decide it themselves, or

(b) refer it for inquiry and report to an arbitrator or a board of arbitrators or to a joint committee constituted under section 30 for this purpose.

(2) The report referred to in clause (b) of sub-section (1) shall be submitted to the Local Government who shall decide the dispute in such manner as they deem fit.

(3) The decision of the Local Government under clause (a) of sub-section (1) or under sub-section (2) as the case may be, shall be final and binding on each of the disputing local authorities."

Repeal of heading to section 225 to 240 of District Act XIV of 1916.
193. For the heading "Transitional and transitory provisions" to sections 225 to 240 of the said Act the heading "Miscellaneous" shall be substituted.

Substitution of new section for section 226 of District Act XIV of 1916.
194. For section 226 of the said Act, the following section shall be substituted, namely:—

after Act V
1885.

"238. Any sums which, at the commencement of this Act, have been accumulated out of the proceeds of any tax levied under clause (ii) of section 57 of the Madras Local Boards Act, 1884, or out of any investments of such proceeds may, subject to the conditions laid down in sub-section (3) of section 113, be utilized—

- (a) with the previous sanction of the Government of India, for all or any of the purposes specified in sub-section (1) of section 113 or
- (b) with the previous sanction of the Local Government—
 - (i) for all or any of the purposes specified in sub-section (3) of section 113 or
 - (ii) for capital expenditure on other permanent works of utility provided that the construction of new roads, bridges, causeways and culverts shall have preference over other kinds of works."

195. Sections 238 and 239 of the said Act shall be omitted.

Repeal of
Sections 238
and 239 of
Madras Act
XIV of 1884.

196. In section 240 of the said Act—

- (i) in sub-section (1)—
 - (a) for the words and figures "section 4 or section 5 by the Local Government or a district board" the words and figures "section 4, section 5 or section 45" shall be substituted; and
 - (b) for the words "be all appointed or all appointed and ex officio members" the words "be all appointed by the Local Government" shall be substituted.
- (ii) sub-section (2) shall be omitted and sub-section (3) re-numbered as clause (a) of sub-section (2);
- (iii) (a) in the sub-section as so lettered, the words "or the district board as the case may be" shall be omitted and after the words "comes to exist" the words "and as to the disposal of the property vested in such local board and situated in a local area in which on receipt of a notification issued under section 5, it comes to exercise jurisdiction" shall be added; and

Amendment
of section 240
of Madras
Act XIV
of 1884.

(B) to the same sub-section, the following clauses shall be added, namely:—

¹¹(A) If the area of a local board is excluded from the operation of this Act under sub-section (4) of section 46 A, or if the notification declaring such area to be a district, circle or village as the case may be, is cancelled under the said sub-section, the Local Government may pass such orders as they may deem fit as to the disposal of the property vested in the local board¹²; and

(iv) after the same sub-section, the following sub-section shall be added, namely:—

¹³(3) (a) If the jurisdiction or constitution of a district or circle board is, in the opinion of the Local Government, materially affected by any notification under section 5, section 10 or section 47, the Local Government may pass such orders as they may deem fit as to the terms of members in office on the date of such notification and if new seats have been created or vacancies in existing seats on the date of such notification have to be filled up, the Local Government may appoint persons to such seats to hold office for a period not exceeding one year from the date of such notification.

(b) The powers conferred by clause (a) on the Local Government may, in the case of a panchayat, be exercised by the district board if, in its opinion, the jurisdiction or constitution of the panchayat is materially affected by any notification issued under section 5, section 10 or section 49.¹⁴

197. For rules 1 to 3 of Schedule II (hereinafter referred to as the said Schedule II) the following rules shall be substituted, namely:—

¹⁵1. Every local board shall provide an office in such place as may be fixed by the Local Government.

2 Every district or circle board shall meet at least once in two months, and every panchayat at least once in every month for the transaction of business upon such days and at such times as it may arrange and also at other times as often as a meeting shall be called by the president:

Provided that no meeting shall be held on a public holiday.

Explanation.—The expression "public holiday" includes Sundays and any other day declared by the Local Government by notification in the *Port St. George Gazette*, to be a public holiday.

Schedule II
of new rules
inserted in
Schedule II
of Act No. 1
of 1914.

3. (1) No meeting shall be held unless notice of the day and time when the meeting is to be held and of the business to be transacted thereat has been given of least three clear days before the day of the meeting in the case of parishes and at least seven clear days before the day of the meeting in the case of district and circle boards.

(2) In cases of urgency, the president may convene a meeting on giving shorter notice than that specified in sub-rule (1).

4. (1) The president of a local board, shall on the requisition in writing of, not less than one-third of the members then on the board, convene a meeting of the board, provided that the requisition specifies the day (not being a public holiday as defined in the Explanation to rule 2) when and the purpose for which the meeting is to be held. The requisition shall be made at least six clear days before the day of the meeting in the case of parishes and at least ten clear days before the day of the meeting in the case of district and circle boards.

(2) If the president fails within forty-eight hours from the receipt of such requisition to call a meeting on the day specified therein, the meeting may be called by the members who signed the requisition on giving the notice provided for in sub-rule (1) of rule 3 to the other members of the board.⁷⁹

108. Rule 13 of the said Schedule II shall be omitted and rules 4 to 13 renumbered as 5 to 13 respectively; and

(i) in rule 5 as renumbered, after the words 'shall have' the words 'and exercise' shall be inserted;

(ii) in rule 9 as renumbered, the words 'the votes of' shall be omitted;

(iii) in rule 10 as renumbered—

(a) for the words 'each meeting' the words 'every meeting' shall be substituted; and

(b) for the words 'president or the member who presided at such meeting' the words 'presiding member' shall be substituted;

(iv) in rule 11 as renumbered,

(a) in sub-rule (1), for the words 'a district or parish board meeting' the words 'every meeting of a

Amendment
of rules 4 to
13 of the
Schedule II of
the said
Schedule II
by Order
No. XLIV of
1939.

district or circle board' and for the words 'local fund' the words 'district or circle fund as the case may be' shall be substituted; and

(3) for sub-rules (2) and (3), the following sub-rules shall be substituted, namely:—

"(2) A copy of the minutes of the proceedings at every meeting of a panchayat shall, within three days of the date of the meeting, be forwarded to the president of the circle board.

"(3) Any minute of dissent in respect of the proceedings referred to in sub-rule (2) that may have been received within forty-eight hours of the meeting from any member present thereat shall also be forwarded along with the copies of the minutes of the proceedings referred to therein.

"(4) A copy of the minutes referred to in sub-rules (2) and (3) shall also be forwarded to the district collector to such extent, within such time and in such manner as may be prescribed"; and

(v) for rule 12 as renumbered, the following rule shall be substituted, namely:—

"12. The president of a local board shall have the custody of the proceedings and records of the board and of the committees thereof and may grant copies of any such proceedings or records on payment of such fees as the district board may, by general or special order, determine. Copies shall be certified by the president, as provided in section 76 of the Indian Evidence Act, 1872, and copies so certified may be used to prove the proceedings and records of the board or committee in the same manner as the proceedings of a municipal body may, under sub-section (5) of section 78 of the said Act, be used to prove the proceedings of that body."

Amendment
of the local
boards
Schedule III
to Madras Act
xiv of 1924

199. In Schedule III to the said Act—

(i) in the headings, for the word and figures 'section 52' the word, figures and letters 'sections 52 (c) and (d)' and for the word 'Taluk' the word 'Local' shall be substituted;

(ii) for rule 1 the following rule shall be substituted, namely:—

"1. A person shall be qualified as an elector of a district board, circle board or panchayat who—

(a) was in the previous year assessed to any tax payable to the Government of India or to the Local

Government or to any local authority in the Presidency of Madras; or

(b) is registered as a ryotwari pattadar, or as an owner, of land in the district, circle or village as the case may be; or

(c) holds land in the district, circle or village on a registered lease, under a ryotwari pattadar or an owner; or

Madras Act
No. 10 of 1913.

(d) is registered jointly with the proprietor under section 14 of the Madras Land Registration Act, 1895, as the occupant of land in the district, circle or village; or

(e) holds an estate in the district, circle or village as a landholder as defined in the Madras Estates Land Act, 1908; or

(f) holds land in the district, circle or village as ryot or as tenant under a landholder, as defined in the Madras Estates Land Act, 1908; or

(g) is a retired, pensioned, or discharged officer, sub-commissioned officer or soldier of His Majesty's regular forces.

(iii) rule 2 and the heading thereto shall be omitted:—

(iv) for rule 3, the following rule shall be substituted, namely:—

"3. If property is held, payments of tax made, or income earned by a company or association, or jointly by the members of a joint family or by joint pattadars, the company or association or the family or joint pattadars shall be treated as possessing the qualification, and the person entitled to be registered in the electoral roll shall be the secretary of the company or association or some other person duly authorized in that behalf or the member authorized by a majority of the family or of the joint pattadars, or, in the case of a joint Hindu family, either a member so authorized or, in default of such authorization, the manager thereof."

"(v) in rule 4, after the word "representative" the words "of a company or association or" shall be inserted; and

(vi) in rule 5, for the words "in his own personal right and not in a fiduciary capacity" the words "in his personal capacity" shall be substituted.

Amendment
of rule 2 of
Schedule IV
to Statutes
Act XIV of
1926.

200. In rule 2 of Schedule IV to the said Act (hereinafter referred to as the said Schedule IV), for the words "determining to levy the additional cess referred to in clause (b) of section 75" the words "altering the rate of levy of the land-cess" and for the words "the collection of the additional cess has to be made or commenced" the words "such alteration is to take effect" shall be substituted.

Amendment
of rule 3 of
Schedule IV
to Statutes
Act XIV of
1926.

201. In rule 3 of the said Schedule IV, for the words "the district or taluk fund" the words "local fund concerned" shall be substituted.

Amendment
of rule 4 of
Schedule IV
to Statutes
Act XIV of
1926.

202. In rule 4 of the said Schedule IV, for the words "as may be prescribed" the words "as the Local Government may, by general or special order, direct" shall be substituted.

Repealing
of one heading
for the
reading in
rules 4 to 7 of
Schedule IV
to Statutes
Act XIV of 1926.

203. For the heading to rules 5 to 7, the following heading shall be substituted, namely:—

"Provisions common to other taxes in general."

Amendment
of rule 5 of
Schedule IV
to Statutes
Act XIV of
1926.

204. In rule 5 of the said Schedule IV—

(i) in sub-rule (1), for the words "A local board" the words "The president of a panchayat" shall be substituted;

(ii) in sub-rule (2)—

(a) after the words "assessment books" the words "and where detailed particulars relating to any assessment are kept in separate records the portion thereof containing such particulars" shall be inserted; and

(B) for the words "any taxpayer" the words "any person who pays any tax to the panchayat" shall be substituted;

(iii) in sub-rule (3), for the words "any taxpayer" the words "any person who pays any tax to the local board or his authorized agent" shall be substituted; and

(iv) for sub-rule (4), the following sub-rule shall be substituted, namely:—

"(4) (a) If at any time it appears to the panchayat that any company or person or any property has been inadequately assessed or inadvertently or improperly omitted from the assessment books relating to any tax, or that there is any clerical or arithmetical error in the said books, it may direct the president to amend the said books in such manner as it deems just or necessary:

Provided that no such direction shall be given, where it involves an increase in the assessment, unless the company or person concerned shall have been afforded a reasonable opportunity to show cause why the assessment books should not be amended as proposed.

"(5) Such amendment shall be deemed to have taken effect on the earliest date before in the current half-year or in the two half-years immediately preceding it on which the circumstances justifying the amendment existed."

205. For rule 8 of the said Schedule IV, the following rule shall be substituted, namely:—

"8. The president shall, save as otherwise provided in this Act, determine the tax to which each company, person or property is liable:

Provided that in the case of taxes payable by the president, the assessment shall be made by the panchayat."

206. For rule 8 of the said Schedule IV and the heading thereto, the following heading and rule shall be substituted, namely:—

"Assessment of the companies tax,

"8. (1) The classes into which companies shall, for the purpose of assessment to the companies tax, be

substituted
of new rule
the rule 8
of Schedule
IV to Statute
Act XIV of
1905.

substituted
of new rule
the rule 8 of
Schedule IV
to Statute
Act XIV of
1905.

divided and the maximum half-yearly tax leviable on each class shall be as follows:—

Class.	Half-yearly income.		Maximum half-yearly tax.
	Rs.	Rs.	Rs.
I More than	15,000	...	475
II "	25,000 but not more than	25,000	375
III "	35,000 "	35,000	250
IV "	45,000 "	45,000	150
V "	55,000 "	55,000	120
VI "	6,000 "	10,000	80
VII "	8,000 "	7,000	65
VIII "	9,500 "	5,000	30
IX "	1,000 "	2,500	15

(2) The district board shall determine the tax leviable on each class subject to the maximum specified in sub-rule (1):

Provided that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

(3) The district board may exempt any one or more of the classes in sub-rule (1) from liability to companies tax:

Provided that no class shall be exempted from liability when any lower class in the scale is liable to tax.

(4) The president of the municipality shall assign to every company liable to taxation the class in the scale appropriate to the half-yearly income for which, in his opinion the company is liable to companies tax under section 25; and provided that a notice under section 36 has not been served, shall revise such classification if satisfied that any company which he has placed in one class should be placed in a different class.*

207. For rule 9 of the said Schedule IV and the heading therein, the following heading and rule shall be substituted, namely:—

* *Assessment of the profession tax.*

" 9. (1) The classes into which persons shall, for the purposes of assessment to the profession tax, be divided

Schedule IV of the rules of the Municipality of Fort St. George, 1919.

PORT ST. GEORGE'S GAZETTE EXTRAORDINARY 201

and the maximum half-yearly tax leviable on each class shall be as follows:—

Class.	Half-yearly income.		Maximum half-yearly tax.
	Rs.	Rs.	Rs. & A.
I More than	21,000	—	495 0
II "	18,000	but not more than 21,000	242 6
III "	12,000	"	159 0
IV "	9,000	"	12 0
V "	6,000	"	12 0
VI "	4,000	"	12 0
VII "	3,000	"	12 0
VIII "	2,500	"	10 0
IX "	1,200	"	6 0
X "	800	"	2 0
XI "	300	"	1 0
XII "	150	"	0 0

(2) The district board shall determine the tax leviable on each class subject to the maximum specified in sub-rule (1):

Provided that the proportion which the tax on any class bears to the minimum income of that class shall in no case be smaller than the proportion which the tax on any lower class bears to the minimum income of such lower class.

(3) The district board may exempt any one or more of the classes in sub-rule (1) from liability to profession tax:

Provided that no class shall be exempted from liability when any lower class in the scale is liable to tax.

(4) The president of the panchayat shall assign to every person liable to taxation the class in the scale appropriate to the half-yearly income of such person as estimated by him; and, provided that a notice under section 96 or a bill under rule 32 has not been served, shall revise such classification if satisfied that any person whom he has placed in one class should be placed in a different class.

(5) For the purposes of the classification under this rule, the net profits of a society registered or deemed to be registered under the Co-operative Societies Act, 1912, ascertained in such manner as may be prescribed shall be deemed to be its income."

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Repeal of the rules
for rules
20 and 21 of
Schedule IV
to Ordinance
No. 217 of 1920.

208. For rules 10 and 11 of the said Schedule IV, the following heading and rules shall be substituted, namely:—

President's return to companies tax and profession tax.

"10. A company or person shall be deemed to have transacted business or exercised a profession, art, or calling within a local area if such company or person has an office or place of employment within such local area.

"11. The president of the panchayat may classify any company or person liable under rule 8 or 9 on general considerations with reference to the nature and repeated value of the business transacted, the size and record of residential and business premises, the quantity and number of articles dealt with, the number of persons employed and the income-tax paid to Government. The president shall not be entitled to call for the accounts of any company or person; but any company or person may produce its or his accounts to show that the income on the basis of which such company or person is liable to the tax falls below the lowest limit of income of the class in which the president has placed such company or person."

Amendment
of the heading
to rule
12 to rule
12 to 14 of
Schedule IV
to Ordinance
No. 217 of
1920.

209. In the heading to rules 12 to 25 of the said Schedule IV, for the words "tax on houses" the word "house-tax" shall be substituted.

Amendment
of rule 13 of
Schedule IV
to Ordinance
No. 217 of
1920.

210. In rule 13 of the said Schedule IV, for the words "union board" the word "panchayat" and for the words "on any principle other than that of valuation" the words "on any other principle" shall be substituted.

Amendment
of rule 13 of
Schedule IV
to Ordinance
No. 217 of
1920.

211. In rule 13 of the said Schedule IV, for the words "rules of assessment under section 77", the words "rates of tax under sections 75 and 77", for the word "village" the word "villages" and for the words "union board" the word "panchayat" shall be substituted.

Amendment
of rule 14 of
Schedule IV
to Ordinance
No. 217 of
1920.

212. In rule 14 of the said Schedule IV, for the words "systematically decrease", the word "decrease" shall be substituted.

213. For rules 15 and 16 of the said Schedule IV, the following rules shall be substituted, namely :—

Substitution
of new rules
for rules 15
and 16 of
Schedule IV
to Madras Act
No. 2 of 1908.

"15. When a proportionate rate has been adopted by the district board, the panchayat may group the houses in the village in classes to simplify the calculation and collection of the tax. When a progressive rate has been adopted by the district board, the district board shall prescribe principles of classification (as that a certain sum, which shall be tax-free, shall be deducted from the assessment of each house, or that the progression shall be from a certain percentage in the lowest to a certain percentage in the highest class), but shall leave it to the panchayat to settle the precise number and limits of each class. The panchayat shall not in either case so arrange the classes as to affect substantially the principle of taxation, whether proportionate or progressive, adopted by the district board and the number of classes shall in no case be less than six.

"16. The district board may by resolution exempt any house in a village from the house-tax—

(i) if the value of the house does not exceed a sum specified in the resolution, such sum not being greater than two hundred and forty rupees if the tax is assessed on capital value or twenty rupees if the tax is assessed on annual value; and

(a) (a) if the owner of the house does not own any other house in the village or

(b) if the aggregate capital or annual value of all the houses in the village owned by him does not exceed two hundred and forty rupees or twenty rupees, as the case may be."

214. For rule 18 of the said Schedule IV, the following rule shall be substituted, namely :—

Substitution
of new rule
for rule 18 of
Schedule IV
to Madras Act
No. 2 of 1908.

"18. (1) In the case of

(i) any Government or railway building or

(ii) any building the gross annual rent of which cannot, in the opinion of the president of the panchayat, be estimated,

the capital value of the building shall be deemed to be the total of the estimated value of the land and the estimated present cost of erecting the building after deducting for depreciation a reasonable amount which

shall in no case be less than ten per centum of such cost and its annual value shall be deemed to be six per centum of such total.

(2) Machinery and furniture shall be excluded from valuations under sub-rule (1)."

Amendment
of rule 19 of
Schedule IV
to District
Act XIV of 1920

215. In rule 19 of the said Schedule IV—

(i) after the words "may be levied" the words "in accordance with these rules" shall be inserted;

(ii) for the words "for public improvements" the words "for any public improvement" and for the word "union" the word "village" shall be substituted; and

(iii) before the words "each land" the word "each" shall be inserted.

Repeal of
rule 20 of
Schedule IV
to District
Act XIV of 1920

216. For rule 20 of the said Schedule IV the following rule shall be substituted, namely:—

"20. The Karnam having jurisdiction over any area comprised in the village stalk, on the requisition of the president of the panchayat, prepare and furnish to the president a list of all houses within such area and shall enter in the list the names of owners and occupiers of such houses."

Amendment
of rule 21 of
Schedule IV
to District
Act XIV of 1920

217. In rule 21 of the said Schedule IV, for the word "lots" the word "list" and for the words "union board" the word "panchayat" shall be substituted.

Amendment
of rule 22 of
Schedule IV
to District
Act XIV of 1920

218. In rule 22 of the said Schedule IV—

(i) for the words "union board" the word "panchayat," for the word "auction" the word "sale" and for the words "shall be taxed" the words "is taxed" shall be substituted; and

(ii) after the words "the class" the words "or any" shall be inserted.

Amendment
of rule 23 of
Schedule IV
to District
Act XIV of 1920

219. In rule 23 of the said Schedule IV, for the words "union board" the word "panchayat" and for the words "in the union" the words "in the village" shall be substituted.

Repeal of
rule 24 of
Schedule IV
to District
Act XIV of 1920

220. For rule 24 of the said Schedule IV, the following rule shall be substituted, namely:—

"24 (1) The president may amend the tax-books at any time by inserting therein or removing therefrom any property or by altering the classification of, or the amount

of tax payable in respect of, any property; and notice of every such amendment shall be given to the person or persons interested therein.

(2) Such amendment shall be deemed to have taken effect on the first day of the half-year in which it is made:

Provided that when the amendment is made in any half-year after the demand notice for that half-year has been issued, it shall have effect only from the succeeding half-year."

221. After rule 26 of the said Schedule IV, the following rule shall be inserted, namely:—

"24A. Any person may, at any time, not being less than thirty days before the end of a half-year, make the president by revision petition to reduce the tax to which he is liable for the forthcoming half-year on the ground that the capital or annual value, as the case may be, of the house in respect of which the tax is imposed has decreased since the assessment of the house was last made or revised."

Insertion of new rule 24A in Schedule IV in Article 113 of Act XIV of 1926.

222. In rule 25 of the said Schedule IV, for the words "union board" the word "panchayat," for the word "year" in both the places where it occurs, the word "half-year," for the words "alterations and amendments" in the first place where they occur, the word "amendments," for the words "alterations and amendments thereof" the word "amendments" and for the words and figures "rules 23 and 24" the word and figures "rule 23" shall be substituted.

Amendment of rule 25 of Schedule IV in Article 117 of Act XIV of 1926.

223. In rule 26 of the said Schedule IV, the word "Tolls" at the head of the table shall be omitted.

224. For rule 27 of the said Schedule IV, the following rule shall be substituted, namely:—

"27. An appeal shall lie to the panchayat in respect of the assessment and imposition of the following taxes and of no others:—

Substitution of new rule for rule 27 of Schedule IV in Article 117 of Act XIV of 1926.

(a) the proceedings of the president under rules 8, 9, 22, 24 and 25; and

(b) the order of the president under rule 24 A upon a revision petition."

Amendment
of rule 25 of
Schedule IV
to Madras
Act XLV of
1926.

225. In rule 25 of the said Schedule IV—

(i) for the words "local board" in the opening paragraph and in clause (v) the word "panchayat" shall be substituted; and

(ii) for clause (vi) the following clause shall be substituted, namely:—

Rule 25 (vi)
Schedule IV,
Madras
District
Municipal
Corporation
Act, 1926.

"(vi) unless (except when the president otherwise directs on the ground of poverty) the tax in respect of which the appeal is presented has been paid or deposited at the office of the panchayat within the period specified in clause (i)."

Amendment
of rule 26 of
Schedule IV
to Madras
Act XLV of
1926.

226. In rule 26 of the said Schedule IV, for the words "local board" the word "panchayat" shall be substituted.

Amendment
of rule 30 of
Schedule IV
to Madras
Act XLV of
1926.

227. In rule 30 of the said Schedule IV, for the words "local board" the word "panchayat" and for the word "decreased" the word "reduced" shall be substituted.

Amendment
of rule 51 of
Schedule IV
to Madras
Act XLV of
1926.

228. (1) In rule 51 of the said Schedule IV, for the words "the adjudication of an appeal by the local board" the words "when such an appeal is made, the adjudication of the panchayat thereon" shall be substituted.

(2) To the same rule, the following proviso shall be added, namely:—

"Provided that where any assessment or demand is not in accordance with the ascertained books nothing in this rule shall be deemed to prohibit a fresh assessment or demand of the tax being made in accordance therewith."

Repeal of
rule 52 of
Schedule IV
to Madras
Act XLV of
1926.

229. For rule 52 of the said Schedule IV, the following rule shall be substituted, namely:—

"52. (1) Where any tax not being a tax in respect of which a notice has to be served under section 10 is due from any person, the president of the local board shall serve upon such person a bill for the sum due before he proceeds to enforce the provisions of rule 53.

(2) A notice under section 36 and a bill under sub-rule (1) of rule 52 shall be signed by the president or

some person authorized by him in that behalf and shall contain—

(a) a statement of the period and a description of the occupation, property or thing for which the tax is charged; and

(b) a notice of the liability incurred in default of payment.

(5) No tax for any half-year shall be payable by any person unless the notice or bill is served upon such person either within that half-year or in the succeeding half-year:

Provided that where the assessment books have been amended under sub-rule (4) of rule 8, the notice or bill as the case may be, may be served either in the half-year in which the amendment was made or in the succeeding half-year.

230. In rule 33 of the said Schedule IV—

(i) in sub-rule (1), the words "or sending" shall be omitted;

(ii) in sub-rule (3), for the word "amount" the word "tax" shall be substituted; and

(iii) in sub-rule (4), for the words "shall be leviable" the words "shall be levied" shall be substituted.

231. In rule 34 of the said Schedule IV—

(i) in sub-rule (1)—

(a) for the words "but, if not," the words "but if the tax or fee is not paid" shall be substituted; and

(b) to clause (c), the following proviso shall be added, namely:—

"Provided that a period of seven days shall be allowed for paying the amounts due and redeeming the property seized;" and

(ii) in sub-rule (2), for the words "proportionate in value to the sum," the words "equal in value to the tax" shall be substituted.

232. In rule 35 of the said Schedule IV—

(i) in sub-rule (1), for the words and figures "again proceed under rule 32," the words and figures "again proceed under rule 33" shall be substituted, and

Amendment
of rule 33
of Schedule
IV to Malacca
Act XIV of
1905.

Amendment
of rule 34 of
Schedule IV
to Malacca
Act XIV of
1905.

Amendment
of rule 35 of
Schedule IV
to Malacca
Act XIV of
1905.

(ii) in sub-rule (3), for the words "which to his knowledge was not liable," the words "whenever to his knowledge, it was not liable" shall be substituted.

Amendment
of rule 37 of
Schedule IV
to Malaya
Act XIV of
1901.

233. In rule 37 of the said Schedule IV, for the word "and figures" "rule 33," the words and figures "sub-rule (1) of rule 33" shall be substituted.

Amendment
of rule 38 of
Schedule IV
to Malaya
Act XIV of
1901.

234. In rule 38 of the said Schedule IV—

(i) for the words and figures "remains unpaid at the end of the period mentioned in rule 33" the words and figures "remains unpaid in whole or in part at the end of the period specified in sub-rule (1) of rule 33" shall be substituted;

(ii) for the words "such building or land" the words "such building" shall be substituted;

(iii) after the words "within a specified period" the words "not being less than fifteen days" shall be inserted;

(iv) for the words "this requisition" the words "such requisition" shall be substituted; and

(v) for the words "found on the premises" the words "found on the building" shall be substituted.

Amendment
of rule 39 of
Schedule IV
to Malaya
Act XIV of
1901.

235. In rule 39 of the said Schedule IV—

(i) in sub-rule (1)—

(a) for the words and figures "under rule 33" the words and figures "under sub-rule (2) of rule 33" shall be substituted; and

(b) in clause (6), the words "and he shall also pay the said amount and the costs of the prosecution" shall be omitted;

(ii) for sub-rule (3), the following sub-rule shall be substituted, namely:—

"(2) Whenever any person is convicted of an offence under sub-rule (1), the magistrate shall, in addition to any fine which may be imposed, recover summarily and pay over to the local board—

(i) the amounts, if any, due under the heads specified in clauses (a) and (b) of sub-rule (1) and

(ii) the prescribed costs of the prosecution."

236. After rule 39 of the said Schedule IV, the following rule shall be inserted, namely :—

"19-A. Neither the president nor any officer or servant of the local board shall directly or indirectly purchase any property at any sale of distrained property held under the foregoing rules."

Insertion of new rule 19-A in Schedule IV to the said Statute Book, 1903.

237. In rule 40 of the said Schedule IV, for the word "thereupon" the words "upon such re-entry" shall be substituted.

Amendment of rule 40 of Schedule IV to Statute No. XIV of 1910.

238. For Appendices A, B and C to the said Schedule IV, the following Appendices shall be substituted, namely :—

Substitution of new App. A, B and C of Schedule IV to Statute No. XIV of 1910.

APPENDIX A.

DEBTORS WARRANT.

(Form No. 100.)

Warrant No.

To

(Name of officer charged with execution of warrant.)

(State tax or rates due and arrears, if any, in respect of which the tax or rates are due.)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of Rs. A. P. due for the tax or rates said above for the ending 39, although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made: This is to command you to demand the said sum of Rs. A. P. together with arrears due for warrant fee, being payment of which you are to distrain the goods and chattels of the said (or as the case may be, any goods and chattels found on the premises referred to), to the amount of the said sum of Rs. A. P. together with Rs. A. P. for warrant fee and distress fee, making together a sum of Rs. A. P. and such further sum as may be sufficient to defray the charges of keeping, and selling such distress; and if within seven days next after such distress, the amount due on account of the said tax or rates and fees shall not be paid, together with such further sum as may be sufficient to defray the charges of keeping such distress, to sell the said goods and chattels under orders to be hereafter issued by me, and to remit to the office of the local board the sale proceeds of the distrained property, out of which the amount due on account of the said tax or rates and fees, viz., Rs. A. P., and the charges of keeping and selling such distress,

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APPENDIX A—cont.

will be deducted and credited to the fund, and the surplus, if any, returned to the owner of the goods and chattels distrained. If district or sufficient distress cannot be found of the goods and chattels of the said , you are to certify the same to me together with this warrant.

Witness } (Signature of the
Date 19 } president
or other officer.)

APPENDIX B

Form of Inventory and Return.

(Section 10(3)(a).)

(State particulars of goods and chattels seized.)

Take notice that I have this day seized the goods and chattels specified in the above inventory for the sum of Rs. A. 12, due for the tax or taxes mentioned in the margin for the ending 19, and that unless you pay into the office of the board of the amount due together with the warrant fee, the district fee and the cost of keeping the goods and chattels, within seven days from the date of this notice the goods and chattels will be sold on the day of 19 at the board office or at such other place as the president may direct; and that the goods and chattels may be sold at any previous date, if they are liable to speedy and natural decay.

Witness } (Signature of the
Date 19 } officer executing the warrant
of distress.)

APPENDIX C.

Table of Maximum Fines payable on Distressers.

(Section 11.)

Sum distrained for		Fines	
		Rs.	P.
Under 1 rupee	...	0	4 0
1 rupee and over but under 5 rupees	...	0	5 0
5 rupees and over but under 10	...	1	0 0
10 "	"	1	5 0
15 "	"	2	0 0
20 "	"	2	5 0
25 "	"	3	0 0
30 "	"	3	5 0
35 "	"	4	0 0

APPENDIX C—cont.

Sum estimated Rs.		Rs.	
		Rs.	P.
40 rupees and over but under 45 rupees	..	4	0
45 " " " 50 "	..	5	0
50 " " " 60 "	..	6	0
60 " " " 90 "	..	7	0
90 " " " 120 "	..	8	0
120 rupees and over	..	10	0

The above charge includes all expenses, except when posts are kept in charge of property distributed, in which case three annas must be paid daily for each post."

239. For rule 1 of Schedule V to the said Act (hereinafter referred to as the said Schedule V) the following rules shall be substituted, namely:—

"1. (a) It shall be the duty of every local board to provide for the payment of—

(i) any amounts falling due on any loans contracted by it; and

(ii) the salaries and allowances of its officers and servants.

(b) It shall also be the duty of every district board to provide for the payment of the pensions, pensionary contributions and provident fund contributions of its officers and servants as well as of the officers and servants of every circle board and panchayat within its jurisdiction.

1A. (1) Subject to such rules as the Local Government may make, it shall be the duty of a panchayat within the limits of the fund at its disposal to make reasonable provision for carrying out the requirements of the village in respect of the following matters, namely:—

(a) the construction and maintenance of all public roads within the limits of the village other than portions of district and circle roads within such limits; and all bridges, culverts, road dams and causeways on such roads;

(b) the establishment and maintenance of chooltries within the limits of the village other than those classified as district or circle chooltries;

(c) the lighting of all public roads and public places within the limits of the village;

(d) the opening and maintenance of libraries other than libraries serving the needs of an area wider than the village, which are classified as circle libraries;

(e) the construction of drains and disposal of drainage water and sullage;

(f) the cleansing of streets, the removal of rubbish heaps, jungle growth and prickly-pear, the filling in of disused wells, tankillary ponds, pools, ditches, pits or hollows; and other improvements of the sanitary condition of the village;

(g) the provision of public latrines and arrangements to cleanse latrines whether public or private;

(h) the opening and maintenance of burial and burning grounds;

(i) the sinking and repairing of wells, the excavation, repair and maintenance of ponds or tanks for supply of water for drinking, washing and bathing purposes and the construction of bathing ghats;

(j) the opening and maintenance of public slaughter-houses;

(k) the opening and maintenance of public markets other than markets which are classified as circle markets; and

(l) the control of fairs and festivals other than fairs and festivals serving the needs of an area wider than the village, which are classified as circle fairs and festivals.

(2) Subject to such rules as the Local Government may make, the parastayat may also make such provision as it thinks fit for carrying out the requirements of the village in respect of the following matters, namely:—

(a) the planting and preservation of avenues on all public roads in the village not being district or circle roads;

(b) the opening and maintenance of public landing places, halting places and cart-stands;

(c) the control of threshing floors, tapes, and other paraphernalia used by the villagers in common;

(d) the control of village buildings and other property belonging to the villagers in common;

(e) the extension of village-sites and regulation of building;

(f) the registration of births and deaths;

(g) the control of pounds;

(h) village protection;

(i) improvements of agriculture and agricultural stock;

(j) the promotion and encouragement of cottage industries;

(4) the opening and maintenance of elementary schools;

(5) gratuities to its officers and servants; and
(a) all other measures of public utility calculated to promote the safety, health, comfort or convenience of the inhabitants of the village, which are not specifically included in any of the clauses in rules 1B and 1C.

13. (1) Subject to such rules as the Local Government may make, it shall be the duty of a circle board within the limits of the fund at its disposal to make reasonable provision for carrying out the requirements of the circle in respect of the following matters, namely:—

(a) the construction and maintenance of circle roads and all bridges, culverts, road drains and waterways on such roads;

(b) the establishment and maintenance of schools in the circle classified as circle schools;

(c) the opening and maintenance of elementary schools except in villages where the contribution referred to in clause (1) of rule 5A is paid by the circle board;

(d) the opening and maintenance of libraries which are classified as circle libraries;

(e) the establishment and maintenance of hospitals and dispensaries other than those classified as district hospitals and dispensaries;

(f) vaccination except to the extent specified in clauses (f) and (g) of sub-rule (1) of rule 1C;

(g) the opening and maintenance of public markets which are classified as circle markets;

(h) the control of fairs and festivals which are classified as circle fairs and festivals; and

(i) the supervision of panchayats in the circle.

(2) Subject to such rules as the Local Government may make, the circle board may also make such provision as it thinks fit for carrying out the requirements of the circle in respect of the following matters, namely:—

(a) the planting and preservation of avenues on circle roads;

(b) gratuities to its officers and servants;

(c) all other measures of public utility calculated to promote the safety, health, comfort or convenience of the inhabitants of the circle, which are not specifically included in any of the clauses in rules 1A and 1C; and

(d) contributions in aid of purposes similar to those mentioned in sub-rule (1) and clauses (a) to (c) of this sub-rule to other local boards, municipal councils and private persons.

10. (1). Subject to such rules as the Local Government may make, it shall be the duty of a district board within the limits of the fund at its disposal to make reasonable provision for carrying out the requirements of the district in respect of the following matters, namely:—

(a) the construction and maintenance of all district roads and of all bridges, culverts, road drains and causeways on such roads;

(b) the construction and maintenance of all travellers' bungalows and rest-houses on all public roads in the district;

(c) the establishment and maintenance of abattoirs in the district classified as district abattoirs;

(d) the opening and maintenance of secondary and seasonal schools;

(e) the district health officer and his office establishment;

(f) all central public health establishments which serve the needs of the district as a whole, including reserve staffs of medical officers, nurses, midwives and vaccinators;

(g) the training of nurses, midwives and vaccinators;

(h) the establishment and maintenance of hospitals and dispensaries in the district classified as district hospitals and dispensaries; and every kind of medical relief not given by the circle board;

(i) preventive and remedial measures connected with epidemics;

(j) the establishment and maintenance of veterinary hospitals and dispensaries in the district; and

(k) protected water-supply.

(2) Subject to such rules as the Local Government may make, the district board may also make such provision as it thinks fit for carrying out the requirements of the district in respect of the following matters, namely:—

(a) the planting and preservation of avenues on all district roads;

(3) the construction and working of railways, tramways, ropeways, motor omnibuses and other transport services;

(c) gratuities to its officers and servants;

(d) all other measures of public utility calculated to promote the safety, health, comfort or convenience of the inhabitants of the district, which are not specifically included in any of the clauses in rules 1A and 1B; and

(e) contributions in aid of purposes similar to those mentioned in sub-rule (1) and clauses (a) to (d) of this sub-rule to other local boards, municipal councils and private persons.

1D. A local board may incur any charge necessary for or incidental to its administration.

240. In rule 2 of the said Schedule V, for the words "district, taluk or union funds" the words "village, circle or district funds" and for the words "district, taluk or union boards" the words "panchayats, circle boards or district boards" shall be substituted.

241. (1) For rule 3 of the said Schedule V, the following rule shall be substituted, namely:—

"3. (1) The proposals for the classification of roads as district and circle roads, of chowtries as district and circle chowtries, of hospitals and dispensaries as district hospitals and dispensaries shall be framed by a committee on which both the district and circle boards shall be represented in such proportions and manner as may be prescribed; and they shall be sanctioned by the district board after each circle board has had a reasonable opportunity of expressing its opinion thereon.

(2) The proposals for the classification of libraries as circle libraries, of markets as circle markets and of fairs and festivals as circle fairs and festivals shall be framed by the circle board and shall be sanctioned by the district board after each of the panchayats concerned has had a reasonable opportunity of expressing its opinion thereon.

(3) The Local Government shall have power to revise any classification sanctioned by the district board under sub-rule (2) or (3)."

Substitution
of new clause
for rule 5 of
Schedule V of
Madras Act
No. 1 of 1928.

242. For rule 5 of the said Schedule V, the following rule shall be substituted, namely:—

"5. The receipts under this Act which shall be credited to village, circle and district funds respectively are as follows:—

A.—Village Funds.

(1) The whole of the land-tax levied in the village under sub-clause (ii) of clause (3) of section 78.

(2) The companies tax levied in the village under section 92.

(3) The profession tax levied in the village under section 94.

(4) The house-tax levied in the village under section 98.

(5) The pilgrim-tax levied in the village under section 110 except where the occasion for pilgrimages is a festival classified as a circle festival.

(6) Fees on licences issued and permissions given by the panchayat under this Act.

(7) Fees levied in public markets in the village not classified as circle markets.

(8) The contribution paid by the circle board as the scale fixed by the Local Government in respect of markets in the village classified as circle markets.

(9) Fees for the use of public landing places, bathing places, cart-stands and slaughter-houses constructed or maintained from village funds; fees for the use of choultrys other than those classified as district or circle choultrys, and fees for the temporary occupation of village-alley, roads, burial and burning grounds and other similar public places or parts thereof in the village.

(10) Receipts of schools maintained by the panchayat including grants-in-aid to such schools.

(11) The contribution, if any, paid by the circle board on the scale fixed by the Local Government for the opening and maintenance of elementary schools in the village.

(12) Income from endowments and trusts under the management of the panchayat.

(13) Contributions from Government, other local boards, municipalities, other local authorities and private persons in aid of any institutions or services maintained or financed from village funds.

(14) Fines levied for nuisances and for offences against the Places of Public Resort Act, 1883, when committed in the village.

(15) Fines and penalties levied under this Act by the panchayat, or at its instance or on its behalf.

(16) Sale-proceeds of sweepings, tools and plant, old stores and materials, and of trees and avenue produce in the village appertaining to roads other than district or circle roads.

(17) Income from village ferries and fisheries.

(18) Interest on loans and securities.

(19) Interest on arrears of revenue.

(20) Income from, and sale-proceeds of, buildings, lands and other property belonging to the panchayat.

(21) Unclaimed deposits and other facilities.

B.—Circle funds.

(1) Three-eighths of the land-tax levied in the circle under section 78, clause (a).

(2) The whole of the land-tax levied under sub-clause (b) of clause (a) of section 78.

(3) The pilgrim tax levied in respect of any village in the circle where the occasion for pilgrimage is a festival classified as a circle festival.

(4) Fees on licences issued and permissions given by the circle board under this Act.

(5) Fairs levied in public markets in the circle classified as circle markets after deducting the contribution referred to in clause (3) of rule 5-A.

(6) Fees for the use of slaughteries in the circle classified as circle slaughteries.

(7) Receipts of schools maintained by the circle board including grants-in-aid to such schools.

(8) Receipts of hospitals and dispensaries, in the circle other than those classified as district hospitals and dispensaries.

(9) Income from endowments and trusts under the management of the circle board.

(10) Contributions from Government, other local boards, municipalities, other local authorities and private persons in aid of any institutions or services maintained or financed from circle funds.

(11) Fines and penalties levied under this Act by the circle board or at its instance or on its behalf.

(12) Sale-proceeds of sweepings, tools and plant, old stores and materials, and of trees and avenue produce appertaining to all circle roads.

(13) Receipts from circle board ferries.

(14) Interest on loans and securities.

(15) Interest on advances of revenue.

(16) Income from, and sale-proceeds of, buildings, lands and other property belonging to the circle board.

(17) Unclaimed deposits and other forfeitures.

c.—District Funds.

(1) Five-eighths of the land-tax levied in the district under clause (a) of section 78.

(2) The whole of the land-tax levied under sub-clause (i) of clause (b) and under clause (c) of section 78.

(3) Tolls levied in the district under section 104.

(4) Fees on licences issued and permissions given by the district board under this Act.

(5) Fees for the use of travellers' bungalows and rest-houses in the district.

(6) Fees for the use of theatres in the district classified as district theatres.

(7) Receipts of schools maintained by the district board, including grants-in-aid to such schools.

(8) Receipts of hospitals and dispensaries classified as district hospitals and dispensaries.

(9) Receipts of veterinary hospitals and dispensaries maintained by the district board.

(10) Income from endowments and trusts under the management of the district board.

(11) Contributions from Government, other local boards, municipalities, other local authorities and private persons in aid of any institutions or persons maintained or financed from district funds.

(12) Fines and penalties levied under this Act by the district board or at its instance or on its behalf.

(13) Sale-proceeds of sweepings, tools and plant, old stores and materials, and of trees and avenue produce appertaining to all district roads.

- (14) Income from district board ferries.
- (15) Income from railways, tramways, ropeways, motor omnibuses and other transport services maintained by the district board.
- (16) Interest on loans and securities.
- (17) Interest on advances of revenue.
- (18) Income from, and sale-proceeds of, buildings, lands and other property belonging to the district board.
- (19) Contributions towards local fund pensions.
- (20) Undrawn deposits and other forfeitures."

243. In rule 6 of the said Schedule V, for the words "district, bank and union funds" the words "village, circle or district funds" and for the words "district, tank or union boards" the words "panchayats, circle boards or district boards" shall be substituted.

244. For rules 8 and 9 of the said Schedule V, the following rules shall be substituted, namely:—

"8. (1) All moneys received by a district or circle board shall be lodged in the nearest Government treasury and all moneys received by a panchayat shall be lodged either in the nearest Government treasury or in the nearest Post Office Savings Bank.

(2) (a) A district or circle board may, with the sanction of the Local Government and a panchayat may, with the sanction of the district board,

(i) lodge its moneys in a bank or co-operative society, and

(ii) invest any sums not required for immediate use in any manner which the Local Government may, by general or special order, approve.

(3) A panchayat may, with the sanction of the district board and subject to such conditions as to security or otherwise as the district board may lay down, leave its moneys in the custody of the president or any other respectable person.

"9. (1) All orders or cheques against a local fund shall be signed:—

- (a) by the president or
- (b) (i) by some person duly authorised in that behalf by the president in the case of district and circle boards; or

(ii) by a paunchayalder authorized as aforesaid in the case of paunchayals.

(2) The treasury, bank, co-operative society or person in which or with whom the local fund is lodged shall, so far as the funds in the credit of the local board admit, pay all orders or cheques against the fund which are signed as required by sub-rule (1).

(3) If the local board shall have given previous authority in writing, such treasury, bank, co-operative society or person may at once pay out of the fund of the local board without such order or cheque any expense which the Local Government have incurred on behalf of the board."

Amendment
of Schedule
VII to
Madras Act
XIV of 1906.

245. In Schedule VII to the said Act—

(i) in clause (g), the words "or burning lime" shall be omitted;

(ii) for clause (f), the following clause shall be substituted, namely:—

"(f) burning bricks, tiles, pottery or lime";

(iii) for clause (a), the following clauses shall be substituted, namely:—

"(a) storing any explosive or combustible material;

(a) manufacturing anything from which offensive or unwholesome smells arise;

(g) using for any industrial purpose any fuel or machinery; and

(g) in general doing in the course of any industrial process anything which is likely to be offensive or dangerous to human life or health or property;" and

(iv) the following proviso shall be added at the end, namely:—

"Provided that no licence shall be required for the storage of timber, firewood, thatching materials, hay, grass, straw, fibre or coal or for boiling paddy when such storage or boiling is for private use."

Amendment
of Schedule
VIII to
Madras Act
XIV of 1906.

246. In Schedule VIII to the said Act—

(i) after the item relating to section 102, sub-section (1), the following item shall be inserted, namely:—
"102 A Construction of tall-bar, etc. Two hundred rupees."

(ii) in the item relating to section 104, for the expression "Do" in the fourth column, the words "Fifty rupees" shall be substituted.

(iii) after the item relating to section 128, the following item shall be inserted, namely:—

"129 A Failure to construct, alter or Fifty rupees."
reserve drains.

(iv) after the item relating to section 163, sub-section (2), the following item shall be inserted, namely:—

"163 A (1) Fencing of trees without per- Two hundred
mission on any public road rupees."
or other property varied in a
local board.

"163 A (2) Felling, etc., without permis- Do."
sion of trees growing on
public road or other property
varied in a local board.

(v) the item relating to section 170 shall be omitted;

(vi) in the item relating to section 171, for the entries in columns (3) and (4), the following entries shall respectively be substituted, namely:—

"Opening a new private market or per- Five hundred
mitting to keep open a private market rupees."
without licence or contrary to licence.

(vii) the item relating to section 186 shall be omitted; and

(viii) in the item relating to section 187, sub-section (1), for the entries in columns (3) and (4) the following entries shall respectively be substituted, namely:—

"Opening a new private cart-stand or con- Two hundred
sisting to keep open a private cart-stand rupees."
without licence or contrary to licence.

247. In Schedule IX to the said Act—

(i) after the item relating to section 129, the following item shall be inserted, namely:—

"129 A Failure to construct, alter or Twenty rupees."
drains

(ii) in the item relating to section 157, sub-section (1), in the third column for the words "without a licence" the words "without licence or contrary to licence" shall be substituted.

248. Schedule X to the said Act shall be omitted.

Approved
and signed
for the
Governor
in Council
the 12th day
of March
1914.

Approved
and signed
for the
Governor
in Council
the 12th day
of March
1914.

249. (1) In first giving effect to the provisions of the said Act as amended by this Act, the said provisions shall be read subject to the rules in the Schedule.

(2) The Local Government may, by notification in the Fort St. George Gazette, make rules altering, adding to or cancelling any of the rules in the schedule.

THE SCHEDULE.

Transitional Provisions.

1. (1) Every local area which at the commencement of this Act is a district under the said Act shall be deemed to be a district under the said Act as amended by this Act.

(2) Every district board constituted under the said Act shall be deemed to be a district board constituted under the said Act as amended by this Act.

2. The Local Government shall, as soon as may be after the commencement of this Act, divide every district into circles. Such division shall take effect on and from the date fixed under clause (a) or (b) of sub-rule (1) of rule 5 and until such date, the taluk board constituted under the said Act shall be deemed to be a circle board constituted under the said Act as amended by this Act.

3. (1) Every local area which at the commencement of this Act is a union under the said Act or a village under the Madras Village Panchayat Act, 1920, shall be deemed to be a village under the said Act as amended by this Act. Madras Act
27 of 1920.

(2) Every union board constituted under the said Act and every panchayat constituted under the Madras Village Panchayat Act, 1920, shall be deemed to be a panchayat constituted under the said Act as amended by this Act. Madras Act
27 of 1920.

4. (1) All property, all rights of whatever kind used, enjoyed or possessed by, and all interests of whatever kind owned by or vested in or held in trust by, or for, any district, taluk or union board constituted under the said Act or any panchayat constituted under the Madras Village Panchayat Act, 1920, as well as all liabilities legally subsisting against such board or panchayat shall, on and from the date of the commencement of this Act Madras Act
27 of 1920.

and subject to such directions as the Local Government may, by general or special order, give in this behalf, pass to the district board, circle board or panchayat concerned.

Madras Act
LV of 1932.

(3) All proceedings taken by any such district, taluk or circle board or panchayat under the said Act or under the Madras Village Panchayat Act, 1920, as the case may be, may in so far as they are not inconsistent with the provisions of the said Act as amended by this Act, be continued under the said Act as so amended, by the district board, circle board or panchayat concerned.

Madras Act,
LV of 1932.

(3) Any remedy by way of application, suit or appeal which is provided by the said Act, as amended by this Act shall be available in respect of proceedings under the said Act or under the Madras Village Panchayat Act, 1920, pending on the date of the commencement of this Act, as if the proceedings in respect of which the remedy is sought had been instituted after the commencement of this Act.

(4) If any dispute arises as to the local board to which any property, right, interest or liability is to pass under sub-rule (1), or by which any proceeding is to be continued under sub-rule (3), or to or against which any remedy is to be available under sub-rule (4), the question shall be referred to the Local Government whose decision shall be final.

(5) When the division into circles made under rule 2 takes effect, the provisions of sub-rule (1) to (4) shall apply *mutatis mutandis* to taluk boards deemed to be circle boards under the said rule and the circle boards which take the place of the said boards.

5. (1) Notwithstanding anything contained in the said Act or in this Act

(a) (i) The members of every district board holding office on the date of the commencement of this Act shall be deemed to have been elected members of the district board constituted under the said Act, as amended by this Act and their term of office shall, subject to the provisions of sections 56, 57 and 59 of the said Act as amended by this Act, extend to or expire on each date as the Local Government may fix and the Local Government shall cause elections to be held so that the newly elected members of the district board may come into office on the date fixed for the retirement of the old members;

(ii) the members of all the taluk boards in a district holding office on the date of the commencement of this Act shall be deemed to have been elected members of the circle boards referred to in rule 2 and their term of office shall, subject to the provisions of sections 55, 57 and 59 of the said Act, as amended by this Act, extend to or expire on, such date as the Local Government may fix and the Local Government shall cause elections to be held so that the newly elected members of the circle boards taking the place of the said boards may come into office on the date fixed for the retirement of the old members; and

(iii) the members of every union board or panchayat holding office on the date of the commencement of this Act shall be deemed to have been elected members of the panchayat constituted under the said Act, as amended by this Act, and their term of office shall, subject to the provisions of sections 56, 57 and 59 of the said Act as amended by this Act, extend to, or expire on, such date as the Local Government may fix and the Local Government shall cause elections to be held so that the newly elected members of the panchayat may come into office on the date fixed for the retirement of the old members;

(k) the Local Government may, from time to time, postpone any date fixed by them under clause (c) and fix another date in lieu thereof;

(c) the president and vice-president of the district board or taluk board and the president of the union board or panchayat holding office on the date of the commencement of this Act shall, subject to the provisions of sub-section (1) of section 15, section 43 and section 44 of the said Act as amended by this Act hold office as president or vice-president of the district board, the circle board referred to in rule 2, or the panchayat, as the case may be, up to, or, create office on, the date fixed under clause (c) or (k);

(d) a meeting of the newly elected members of the district board, circle board or panchayat shall be held on or as soon as may be after the said date, on a day and at a time fixed by the Local Government or such other authority as may be empowered by them in this behalf,

for the election of the president and vice-president in the case of district and circle boards and for the election of the president in the case of panchayats; and

(a) the term of office of the newly elected members of the district board, circle board or panchayat or of the members elected in their places at casual vacancies shall expire at the end of five years if the date fixed under clause (a) or (b) is the first day of November and in other cases at the end of five years from the first day of November immediately preceding such date.

(2) (a) Any vacancy in the office of president or vice-president of a local board which is in existence on the date of the commencement of this Act or which occurs before the date fixed under clause (a) or (b) of sub-rule (1) shall be filled by election by the local board.

(b) Any such vacancy in the office of member of a local board shall be filled by appointment by—

(i) the Local Government in the case of district and circle boards; and

(ii) the district collector in the case of panchayats.

(c) Any person elected or appointed as president, vice-president or member of a local board under clause (a) or (b) of this sub-rule shall hold office only up to the date fixed under clause (a) or (b) of sub-rule (1).

Explanation.—The office of president, vice-president or member of a local board to which no person had at any time prior to the commencement of this Act been elected or appointed shall be deemed to be vacant within the meaning of this sub-rule.

6 Any action taken by any authorities before the commencement of this Act for taking which action new authorities are substituted by, or under, the said Act as amended by this Act, shall, unless inconsistent therewith, be deemed to have been taken by such new authorities, unless and until superseded by action taken by them.

7. Subject to the provisions of section 7 of the said Act as amended by this Act, the Local Government may, by notification published in the prescribed manner, fix the strength of any district board, circle board or panchayat

constituted under the said Act as amended by this Act at such number as they may think fit, with effect from the date fixed in clause (c) or (d) of sub-rule (1) of rule 5.

8. (1) The land-taxes levied for general purposes under clause (a) of section 78 of the said Act as amended by this Act for the fiscal year in which this Act is brought into force shall be distributed among district and circle boards in such manner as the Local Government may, by general or special order, direct.

9. Any tax which was being levied by any purchaser on the date of the commencement of this Act under clause (a) or (b) of sub-section (1) of section 26 of the Madras Village Panchayat Act, 1920, shall continue to be levied for the year in which this Act is brought into force and for each further period, if any, as the Local Government may, by general or special order, declare to be necessary and may be recovered in the manner provided for the recovery of taxes in the rules in Schedule IV to the said Act as amended by this Act.

10. All toll-bars constructed and all other obstructions to traffic erected or placed at or near toll-stations before the commencement of this Act shall be removed before such date as the Local Government may fix in that behalf.

11. (1) Notwithstanding anything contained in rule 5 of Schedule V to the said Act as amended by this Act, the Local Government may, as soon as may be after the passing of this Act, classify roads, circutruces, hospitals and dispensaries, libraries, markets and fairs and festivals in the manner mentioned in the said rule 5 and such classification shall come into effect on the date of the commencement of this Act.

(2) Any classification made under this rule may, after the commencement of this Act, be altered under the said rule 5.

12. If any difficulty arises as to the first constitution or reconstitution of any local board after the commencement of this Act or otherwise in first giving effect to the provisions of this Act or of the said Act as amended by this Act, the Local Government, as occasion may require, may by order do anything which appears to them necessary for the purpose of removing the difficulty.

Section 129,
Madras
Local Boards
Act, 1921.

STATEMENT OF OBJECTS AND REASONS.

INTRODUCTION.

More than eight years have elapsed since the Madras Local Boards Act, 1920, was passed into law. The mainly far-reaching certain provisions contained in the Act were felt soon after it came into force and early in 1928 the Government published in the *Madras Gazette* a Bill (No. 3 of 1928) proposing extensive amendments. This Bill was referred to all the local boards in the Presidency for their reports with an invitation to suggest any other amendments which they considered necessary. Several members of the Legislative Council had also from time to time introduced various Bills to amend the Act. Bill No. 3 of 1928 was revised and considerably enlarged in the light of the remarks and criticisms offered by local boards as well as by members of the Legislative Council and some further changes, principally in the constitution of local boards, were also incorporated in it. This Bill was circulated to local boards in April 1928 and it was further examined by a conference of select Members of the Legislative Council in December of the same year. The present Bill gives effect to the decisions of this conference.

SUMMARY OF MAIN CHANGES.

The main changes introduced in the Act by this Bill are—

- (1) Inclusion of village panchayats within the scope of the Act, the conversion of unions, boards into panchayats, and the consequent abolition of the existing village panchayats and unions of the Madras Village Panchayat Act, 1920.
- (2) Abolition of taluk boards and the institution of more numerous bodies with smaller areas (to be called circle boards) in their stead.
- (3) Abolition of the system of nominations to local boards with a limited exception in the case of Europeans and Anglo-Indians.
- (4) Direct elections to district boards in respect of the majority of seats.
- (5) Provision for the election of a proportion of the members of circle boards by the members of panchayats in the circle.
- (6) General consequential elections to local boards.
- (7) Restricting all functions connected with elections to authorities prescribed by rules.
- (8) Provision for the representation of local boards.
- (9) Provision for a vote of no-confidence in presidents and vice-presidents of local boards and for the removal of presidents and vice-presidents by Government resolution.
- (10) Throwing open the office of presidents of district and circle boards to election.
- (11) Provision for the prequalification of officers or servants of local boards.

(12) Alterations in the provisions relating to taxes and tolls and in particular—

(a) provision for the levy of an optional land cess at a rate not exceeding six paise in the rupee for the purposes of the panchayat,

(b) provision for the levy by the district board of an additional optional land cess at a rate not exceeding one and a half paise in the rupee for financing specific schemes of rural development in the district subject to Government sanction in each case,

(c) provision for the levy of any tax payable in the village with the consent of the panchayat;

(d) the levy of the company tax on the basis of income instead of on the basis of capital; and

(e) restriction of the pilgrims' tax to passengers leaving the local area concerned.

(13) More effective provision for the adjudication of disputes between local authorities (other as including in particular, the vesting of power in the Local Government to constitute joint committees of local authorities for the purpose).

INCLUSION OF PANCHAYATS.

The most important of the changes made by this Bill in the inclusion of the panchayats within the scope of the Madras Local Boards Act is the work of local self-government in rural areas. Panchayats are now governed by a separate and a more restricted Act, viz., the Madras Village Panchayat Act, 1926. Besides the panchayats, there are at present two other bodies in rural areas discharging functions which are very largely similar, viz., the union boards, constituted under the Madras Local Boards Act which exercise jurisdiction in union areas and the taluk board constituted under the same Act, which exercise most of the functions of union boards in taluk-union areas. It seems in accordance with the policy of Government that the panchayats should no longer be governed by a separate Act, or otherwise treated differently from the union board, which is as closely allied to it. Similarly the taluk boards which exercise the functions of union boards in non-union areas are not able to administer those functions efficiently, as the areas referred to their charge are unwieldy. It is felt that the time has now arrived for adopting a uniform system of local government throughout the Presidency and to that end, the Bill provides for the constitution of panchayats as units of local fund administration. It is believed that this proposal will greatly stimulate the development of local self-government in rural areas. The existing union boards will become panchayats under the new law. The Madras Village Panchayat Act, 1926, will, of course, be repealed.

DISSENTION OF CHIEFS BOARDS.

The inclusion of parashays in the Act makes it necessary to have a body to co-ordinate their work. Further some functions are best discharged by a central authority instead of by individual parashays. The establishment of parashays throughout the Presidency will necessarily be a lengthy process and there must be some authority to discharge their duties in areas where they have not yet been established. The constitution of an intermediate body between the parashay and the district board seems therefore necessary. A new class of boards called *area boards* has accordingly been brought into existence. The *area boards* will be constituted for areas much smaller than those for which the present *taluk boards* have been established. This is in accordance with the tendency of *taluk boards* in the past to break up and subdivide themselves.

RESERVATION OF REPRESENTATION.

The existing power of reservation to local boards has been attached on several grounds, one of which is that it is open to various abuse. The Bill abolishes all reservations except in the case referred to before and throws open all the seats in local boards to election. The representatives on district boards of the three most important minority communities and backward classes in the Presidency, viz., the Muslims, the Indian Christians and the Adi-Dravidas or Adi-Andhras is to be secured by the reservation of seats. There has also been stated in the Government to make a similar reservation in favour of minority communities and backward classes other than those specified above. So far as *area boards* and parashays are concerned, power has been taken to reserve seats for any minority community or backward class for which such reservation may be necessary. These reserved seats are to be filled by election by the general electorate throughout the district, circle or village as the case may be. Representation will thus be secured for these communities and classes without the medium of communal electorates.

It is, however, felt that so far as Europeans and Anglo-Indians are concerned, the desire of reservation of elective seats is not entirely suitable. The Bill therefore proposes to give power to Government to make not more than two appointments to any district board to represent Europeans and Anglo-Indians. Europeans so appointed will be ex-officio members, but they will have all the rights of elected members.

DISSENTION ELECTORS TO DISTRICT BOARDS.

A proposition not exceeding one-fourth of the members of the district board will be elected by the members of the *area boards* in the district. The members of the parashays in the district will also elect two members to the district board. The remaining members including representatives of minority communities and

backward classes will be elected by the general electorate of the district. Thus, this Bill throws upon the greater part of the vote in district boards to direct election.

CONSTITUTION OF COUNCIL BOARDS AND PANCHAYATS.

A proportion not exceeding one-fourth of the members of the district board will be elected by the members of the panchayats in the district and the remaining members including the representatives of minority communities and backward classes will be elected by the general electorate.

All the members of panchayats will be elected by the general electorate.

GENERAL QUINQUENNIAL ELECTIONS.

Under the present Local Boards and Village Panchayat Acts, every elected member of a local board or panchayat is entitled to hold office for a period of three years from the date of his election. This renders it possible for a president of a local board or panchayat by resigning near the end of his term and getting himself re-elected or re-appointed, to continue in office after a majority of the members who elected him have vacated office. To avoid this result, the Bill provides for a general election. The very wide extension of the franchise proposed by this Bill will make elections at about intervals very inconvenient and prohibitively expensive. It is therefore proposed to hold the general elections once in five years. All intervening vacancies will be filled at special elections and the members elected thereto will vacate office at the end of the quinquennium.

ENTRUSTING ALL ELECTORAL FUNCTIONS TO PRESENTLY AUTHORIZED.

It is considered desirable to assign all functions connected with elections to local boards or authorities who will not be influenced by party feeling or other extraneous considerations. All functions connected with the preparation of electoral rolls and the fixing of dates for holding elections have accordingly been assigned by this Bill to such authorities as may be prescribed by rules made by the Local Government.

It was originally the intention of the Government to retain in the case of panchayats the principle of adult franchise now existing under the Madras Village Panchayat Act, 1920. In view, however, of the voluminous electoral rolls which this would involve and the vast amount of work which would be cast upon the authority to whom the electoral functions are to be entrusted, it has been found necessary to abandon this intention. It would not have been practically possible to carry it into effect. It must be pointed out, however, that the new panchayats will be altogether a new and more responsible body than those constituted under the Madras Village Panchayat Act, 1920 and there is no reason why electoral qualifications which were sufficient for the informal methods of the old village panchayats should necessarily be retained in the case of these more highly developed organizations.

RESOLUTIONS OF LOCAL BOARDS.

Under the District Municipalities Act, the Government have power to supersede municipal councils for a period not exceeding two years in the first instance and for a further period which may extend to six months. It is apparent that there should be no shelter power to supersede local boards. The effect of the present law is that Government are compelled to abolish local boards even where supersession for a short time is likely to prove effective. A provision similar to that in the District Municipalities Act for the supersession of municipal councils has been inserted in the Bill.

PROVISION FOR A VOTE OF NO-CONFIDENCE IN PRESIDENTS AND VICE-PRESIDENTS.

Deadlocks frequently arise from the fact that presidents and vice-presidents who have ceased to command the confidence of the majority in their boards, continue to hold office. It is considered desirable that some machinery should be devised for preventing such deadlocks. A provision for making motions of want of confidence in presidents and vice-presidents similar to that obtaining in the Legislative Council in respect of Ministers has therefore been inserted in the Bill. If the motion is carried by two-thirds of the sanctioned strength of the board, the Government would be bound to remove the president or vice-president concerned. Where, however, the motion is carried by a smaller majority, the Government are given power to order such removal, if the interests of the local board administration require it. Provision has been made against frivolous repetitions of motions of no-confidence. Power has also been taken to remove a president or vice-president who becomes incapable of attending to his functions or who persistently abuses his office in disobeying resolutions or who refuses or fails to carry out any provision of law; the existing law makes it incumbent in such cases to take action against the board itself and this involves an investigation and, sometimes, an unjust procedure.

TRANSFER OF THE OFFICE OF PRESIDENTS TO ELECTORS.

The provision made in the Bill for the removal of presidents of local boards when a vote of no-confidence is carried against them may be expected to give the boards presidents who will, throughout their term of office, be in agreement with the majority in the boards and it is therefore considered undesirable to deprive district and circle boards elected on the very liberal franchise proposed in the Bill, of the power to elect their presidents. The Bill therefore proposes to throw open the office of presidents of district and circle boards to elections. After the Bill has become law, Government will not have power to appoint the president of a district or circle board except where the board is reconstituted after a dissolution or supersession. The president of a panchayat will, like the president of a union board under the present Act, always be elected.

PROVINCIALIZATION OF LOCAL BOARD OFFICERS.

The present Act has framed as to give to each local board and its president powers of ultimate control over the officers and servants of the board. In the case of the higher officers of local boards, however, like district board engineers and district health officers, it is necessary to provide for security of tenure as well as for reasonable prospects of promotion. If the best candidates are to be attracted. It is also expedient that the Local Government or some other authority should have power to transfer those officers periodically from one place to another. With the consent of most of the district boards in the Presidency, district board engineers and district health officers have been turned into separate provincial services. But doubts have been raised whether the constitution of such provincial services is warranted by the powers conferred upon the Government by the present law. It is therefore necessary to give clear statutory recognition to the present position in respect of district board engineers and district health officers and to provide for an extension of the same principle to officers of local boards of analogous status. Power has accordingly been taken in general terms to provincialize, with the consent of a majority of the local boards concerned, any class or classes of local board officers and servants and to prescribe the authority by which they should be appointed and controlled.

TAXES AND TOLLS.

Under the present Local Boards Act, an obligatory land cess at the rate of one anna in the rupee on the assessed net value of all occupied lands in the district is being levied, while two optional cesses at the rate of three pice each may also be levied for the purposes of the district board and the taluk board respectively. The optional cess of three pice which may now be levied for taluk board purposes will hereafter be leviable for district board purposes with the consent of the district board. In addition to these cesses, the Bill proposes the levy of two additional optional cesses, one of six pice to be levied for panchayat purposes with the consent of the panchayat and the other, of two and a half pice to be levied by the district board with the sanction of the Local Government for promoting any specific schemes of rural development in the district.

Under the present Village Panchayat Act, a panchayat may, with the approval of the Local Government, levy any tax which it may find to be convenient and suitable. This is a useful provision and it has been incorporated in the Bill with one modification, viz., that the sanction of the district board should be obtained instead of that of the Local Government.

The Bill will remove several anomalies which now exist in the taxation of companies. Companies will in future be taxed on their income and not on their capital. Firms declared by Government to be companies will also be liable to the tax. The scale of tax in Schedule IV relating to the companies and professional taxes have been revised.

Pilgrims will under this Bill be taxed only once, viz., when they leave the place of pilgrimage during or after the season of the pilgrimage and at the railway station or stations in the immediate neighbourhood of such place. The maximum rates of pilgrim tax have therefore been doubled. A rate for the inter-mediate class has also been newly introduced.

The provisions relating to the house tax and the levy of tolls have also been materially altered.

The house tax will in future be a half-yearly instead of an yearly tax.

Conflicts often occur between municipalities and district boards and between one district board and another in the matter of the location of toll stations and the sharing of toll income. To deal with these conflicts, power is conferred on Government to interfere in the interests of the public for the purpose of regulating the number and the location of toll stations and the sharing of toll income by neighbouring local authorities.

ADJUDICATION OF DISPUTES.

The nature of the Act which deals with the settlement of disputes between a local board on the one hand and any other local board or local authority on the other, viz., section 254, has been amended so as to provide for the settlement of any dispute whether arising under the Madras Local Boards Act, 1920, or under any other Act. The Local Government are given power to take cognizance of the dispute and either decide it themselves or refer it for enquiry and report to an arbitrator, a board of arbitrators or a joint committee. In the latter case, the arbitrator, board or committee will submit its or its report to the Government who will pass final orders.

The appointment of joint committees of local authorities depends at present on the request of all the local authorities concerned. Such request is not always forthcoming and it is found necessary to seek in the Government the power to direct the constitution of such committees whenever necessary. It is also desirable to give power to local boards in clear terms to frame regulations regarding the constitution, procedure, powers, etc., of joint committees. Where the Local Government direct the constitution of a joint committee, they will have power to make such regulations themselves.

MISCELLANEOUS.

The portions of the existing Village Panchayat Act in so far as they are not inconsistent with the framework of the Madras Local Boards Act as amended by this Bill, have been generally retained.

The opportunity has been taken to remove various defects in the Act which have been revealed by experience. The more important of these amendments are noticed below.

The disqualification of breeding magistrates for election or appointment as members of local boards has been removed. District officers and secretaries of any local authority in the Presidency have been disqualified from being elected or appointed as members of local boards. Officers and servants of a local board who have resigned within a period of two years have been disqualified from being elected or appointed as members of any local board in the district. The procedure to be adopted when a member of a local board vacates his office for failure to attend the meetings of the local board has been modified.

A new section has been added empowering panchayats and district boards to declare places to be markets with the approval of the Local Government.

The conflict of jurisdiction, which now exists between municipal councils and local boards in the matter of licensing slaughter-houses or places used for any of the purposes specified in schedule VII of the Act, which are situated within three miles of municipal limits, has been removed.

A general right of appeal against the grant or refusal of licenses and permissions has been provided.

A few additions have been made to the matters in respect of which the Government may make rules under section 199 and in those regarding which the district board may make by-laws under section 202. Among the most important of the former is one for regulating the relations between district boards, circle boards and panchayats and their members.

The present Village Panchayat Act gives a right to the panchayat to make by-laws and the Bill preserves this right to the panchayat. But it has been provided that the by-laws made by the panchayat should not be inconsistent with those made by the district board and confirmation by the Local Government has also been made necessary. A suitable penalty has been provided for the breach of these by-laws.

Under section 227 of the present Local Boards Act, the sanction of the Government is necessary for instituting suits for recovering compensation from members of local boards whose neglect or misconduct is alleged to have led to loss, waste or misapplication of the funds of the local board. It is not clear, however, whether the sanction of the Local Government is necessary under the existing criminal law for the prosecution of members or members of local boards for acts done or purporting to be done by them in the discharge of their official duty. It seems highly desirable to clear up this position and new section 227A inserted by the Bill provides thereby.

Power has also been taken to appoint the members of a local board reconstituted under section 45, in the same manner as the members of a newly constituted local board may be appointed.

It is occasionally found necessary to split up or reconstitute local boards or to alter their territorial jurisdiction and to increase or otherwise to increase or diminish the strength of the boards or the number of members that particular electoral services or wards may return to them. In these cases, it is desirable that Government in the case of district and circle boards and the district board concerned in the case of panchayats should have power to fill vacancies, if any, by appointments. Now sub-section (3) of section 248 enacted by the Bill provides for this.

The present Act provides only for the classification of wards. The Bill provides also for the classification of electorates, hospitals and dispensaries, libraries, markets and fairs and festivals and the spheres of jurisdiction by different local boards in respect thereof. The classification is to be effected by a resolution of the district board or by the circle board and sanctioned by the district board. Power has been given to the Local Government to revise any classification made by the district board.

The notes on clauses explain in detail the changes made by the Bill.

19th July 1929.

P. SUBBARAYAN.

NOTES ON CLAUSES.

Clause 1 (1).—The changes made by the Bill are numerous and it will take some time before they can be put into force. Hence this clause.

Clause 2 (section 2).—Sub-clause (i), (v) (New clause 1-A) and (vi).—The definitions of 'Anglo-Indian,' 'European' and 'Indian Christian' are necessary as provision has been made in the Bill for the appointment of Anglo-Indians and Europeans as supplementary members of district boards and for the reservation of seats to Indian Christians. The first two definitions are based upon those found in the Madras Electoral Rules while the third is in the same terms as the definition in section 2 (d) of the Indian Succession Act, 1925.

Sub-clause (ii) (new clause 1-A) and (vi).—The definitions of "casual vacancy" and "constituted election" and of "ordinary vacancy" and "ordinary election" are necessary in view of the policy of general quinquennial elections introduced by this Bill. The definitions are based upon the corresponding definitions in the Madras District Municipalities Act, 1920, and the Madras City Municipal Act, 1919.

(*New clause 5-B*).—The definition of 'circle' is similar to the definition of 'district' in the existing Act. The definition of 'circle board' is inserted for the sake of convenience.

Sub-clause (iii).—The definition of "company" has been altered with a view to perfect the evasion of the companies tax by foreign companies which is now possible on account of the defective definition of the term. The present definition is adapted from that in the Indian Income-tax Act, 1925, and includes within its scope "firms" which are declared to be companies by the Local Government. Co-operative societies however have been specifically exempted from the scope of the definition so that they will not be liable to be assessed to the companies tax but only to the profession tax.

Sub-clause (v) (new clause 7-B).—The definition of "forest" is a copy of the definition in section 3 (2) of the Madras Village Panchayat Act, 1920.

Sub-clause (vi).—This makes a slight drafting amendment.

Sub-clause (vii).—The definition of "legislative council" is based upon the definition in the Madras Electoral Rules. It makes the reference to "legislative council" in section 231 (3) of the Act specific.

The definition of "local authority" will simplify the drafting of new sections 50 and 214.

Clauses (ix) and (x).—The amendments to the definition of "local board" and "local fund" are consequential on the institution of circle boards in the place of taluk boards, the abolition of union boards and the introduction of panchayats into the scheme of the Act.

Sub-clause (xi).—The definition of 'panchayat' is on the lines of similar definitions of 'circle' and 'district board' inserted by sub-clauses (ii) and (iv) and that of 'panchayats' reproduces section 3 (4) of the Madras Village Panchayat Act, 1920.

Sub-clauses (xii) and (xiii).—These make the meaning of the clauses amended clear.

Sub-clause (xiv).—This reproduces section 3 (5) of the Madras Village Panchayat Act.

Sub-clause (xv).—The definition of 'taluk' has been omitted and a definition of "sanctioned strength" to make the meaning clear has been inserted.

*Sub-clause (xvii).—*This is on the lines of the similar definitions of "district" and "circle".

Clause 4, sections 4 and 5 and landing therein.—New sections 4 and 5 represent the combined effect of sections 4 and 5 of the Local Boards Act and section 4 (1) of the Village Panchayat Act. The power to declare what areas shall be villages and to modify or cancel such declarations lies, as in section 4 (1) of the Village Panchayat Act, being given to the Local Government. The notification is to be published in the prescribed manner.

*Clause 5 (section 6).—*Sub-clause (i) and (ii) make merely consequential changes.

Sub-clause (iv).—The proviso inserted by this sub-clause is in terms similar to the first proviso to section 6 (2) in any area where there is no panchayat the circle board and its president will exercise the functions of, the panchayat and its president.

Sub-clause (iv) (a) makes the meaning clearer and sub-clause (iv) (b) brings the language into line with section 14 of the Madras Village Panchayat Act.

Clause 6 (section 7).—This clause makes merely consequential changes.

Clause 7 (new sections 8 and 9).—New sections 8, 8A and 8B lay down the constitution of district boards, circle boards and panchayats respectively. New section 9 effectuates the policy of abolishing nominations to local boards and provides for the representation on local boards of Mahomedans, Indian Christians, Adi-Dravidas or Adi-Andhras and other minority communities to whom the Local Government may extend the privilege, by means of reservation of seats. The new section also makes provision for the appointment of two supernumerary members to district boards to represent Europeans and Anglo-Indians.

Clause 8 (section 10).—New sub-section (1) gives the Local Government power to decide the number of members of local boards in every case of first constitution and re-constitution after a dissolution. A confirming resolution is dispensed with where the district board alters its constitution and a three-fourths majority is not insisted on where the district board alters the constitution of circle boards. Such a majority is not necessary under the

present Act when a taluk board alters the constitution of a union board and does not seem to be necessary where the district board alters the constitution of the circle board.

Clause 9.—New sections 11 and 11A work out fully the implications of a general election. The provisions are largely based upon the corresponding sections of the Madras District Municipalities Act, 1920. The provisions to section 11 (1) are modelled on the proviso to existing section 11. The power to fix dates for elections has been assigned to such authority as may be prescribed by rules. New section 11B takes power to fix the term of supernumerary members of district boards.

Clause 10 (sections 12 and 12-A).—New section 12, sub-sections (1) and (5).—The power of the Local Government to appoint the presidents of district and circle boards has been restricted to the case mentioned in sub-section (2).

New sub-section 12 (5).—This reproduces in part the provision in section 14 (1) of the present Act.

New sub-section 12 (4) corresponds to present sub-section (5).

New sub-section 12 (5) corresponds to present sub-section (3).

New section 12-A makes provision for the case where a local board fails to elect its president or vice-president. The provision is on the same lines as section 11-A of the Bill inserted by clause 9.

Clause 11 (sections 13 and 14).—Official members will hereafter be appointed only as the representatives of Europeans and Anglo-Indians. Where they are so appointed, it is not desirable to prevent them from being elected as presidents or vice-presidents, where the local boards wish to elect them. Hence the omission of section 13 (1).

The provisions of section 13 (2) have been embodied in a generalised form in clause (a) of new section 15, under which a president or vice-president of a local board will vacate his office as such on election or appointment as president or vice-president of any other local board in the district. Hence the omission of section 13 (2). It is considered desirable to make a provision to this effect rather than to enact that a president or vice-president of a local board shall be ineligible for election as president or vice-president of any other local board in the district.

A part of section 14 (1) has been incorporated in sub-section (3) of section 12. The rest of section 14 (1) and sections 14 (2) and (3) have been omitted as inconsistent with the scheme of elections adopted in the Bill. A person cannot hereafter continue to be elected as the president of a district board without first being re-elected as a member.

Clause 12 (section 15 (1)).—Please see paragraph 2 of the note on the previous clause. This clause further implements the principle that the offices of president and vice-president should not be held by the same person. It provides that a vice-president elected as president will automatically vacate his office of vice-president. The opportunity has been taken to make the language of section 15 (1) clearer.

Clause 13 (section 16).—This clause makes specific the actual dates on which the resignations of members, vice-presidents and presidents will become operative.

Clause 14 (section 18).—Section 18 deals with matters analogous to those dealt with in sections 23 to 25 and it has therefore been considered desirable to place section 18 before those sections—vide clause 17.

Clause 15 (section 20).—This provides for the case of services rendered by a member in any capacity other than that of member. It has been provided that in such a case remuneration may not be sanctioned without the consent of the local Government.

Clause 16 (section 21).—A drafting improvement has been made.

Clause 17 (new section 22A).—Please see the note on clause 14. This section corresponds to section 18.

New sub-section (3).—Provision is necessary for the case of a vacancy in the office of the district or circle board coupled with the vice-president's absence from jurisdiction or incapacity. Appointment of a temporary president by the local Government in the case of the district board and by the president of the district board in the case of the circle board is considered to be the best course. It has been provided that a temporary president will cease to function when the vice-president assumes office or returns to jurisdiction or ceases to be incapacitated.

*New sub-section (5).—*This sub-section enlarges the scope of the present provision by including the case of absence from jurisdiction or incapacity of the president of the panchayat—*vide* *new sub-section (5).*

*New sub-section (6).—*It is obvious that a temporary president should not have higher rights than the permanent president. A provision like the new sub-section inserted by this sub-clause is therefore necessary. A provision like that proposed here has been felt to be necessary in actual practice.

*Clause 18 (section 23)—new sub-section (1).—*Only consequential and drafting changes have been made.

The first proviso to *new sub-section (2)* gives a certain measure of protection to the local board staff by requiring that orders of the vice-president deputizing for the president should be ratified by the latter before they can become absolute.

The second proviso to *new sub-section (2)* is intended to prevent the vice-president of a district or circle board from interfering with the administration of the board in cases where the president's absence is for any of the purposes mentioned therein. It has been made clear that delegation under sub-section (1) remains unaffected by the proviso.

The first proviso to *new sub-section (3)* lays down that there can be only one president-delegate at a time.

New sub-section (4) makes provision for the exercise of presidential functions in a case where the president himself has not provided therefor by means of delegation.

*Sub-section (5).—*The reference to "executive powers" has been widened into one to "executive functions". Delegation of executive functions to members having been dealt with in the previous sub-sections, the reference to members in the corresponding sub-section of the existing Act has been omitted.

*Clause 19 (section 24).—*This clause removes the necessity for securing the consent of a panchayat to the delegation by its president of his powers. 'Functions' has been substituted for 'powers.'

*Clause 20 (section 25).—*Reference has been made to 'functions' instead of to 'powers.' The acts of a vice-president on whom the powers of a president devolve

during the latter's absence from jurisdiction or incapacity have also been made subject to control and revision by the president.

Clause 21 (*section 27*).—*Sub-clause (i)* simplifies the language. The definition of the term "document" in the Madras General Clauses Act is comprehensive and will include records, etc.

Sub-clause (ii) makes a consequential change.

Clause 22 (*sections 28 and 29*).—Sections 28 and 29 have been embodied into a single section on the lines of section 21 of the Madras Village Panchayat Act, 1926. Power has been given to the Local Government to compel the constitution of committees and in such cases to determine the constitution of the committees themselves. The president of the board is made *ex-officio* president of all committees.

Clause 23 (*section 30*).—Under section 30 as it stands at present, it is doubtful whether a joint committee can be constituted for anything other than a work, for instance, for determining the apportionment of income from particular toll-stations between neighbouring local authorities. This doubt has now been removed. Power has also been taken to compel the constitution of joint committees. Provision has also been made to include outsiders in joint committees and for the framing of regulations for the procedure, etc., of joint committees.

Clause 24 (*section 31*).—There is no reason why the regulations which the district board may make under this section should be called "supplementary regulations" instead of merely as regulations. And provision is made for securing regular and systematic work on the part of committees and for enabling presidents to preserve order at meetings of local boards.

Clause 25 (*section 32*).—This is self-explanatory.

Clause 26 (*section 33*).—Every corporate body has an inherent right to allow any person to address its meetings. Hence the omission of section 33 by this clause.

Clause 27 (*section 34*).—Proximate interest by a partner of the member will also disqualify, as in the District Municipalities and City Municipal Acts. A clear provision has been inserted disqualifying the member,

president or chairman concerned from voting on the question whether he is disqualified or not. The other charges made are minor and drafting changes.

*Clause 28 (section 35).—*Section 35 as it stands at present does not provide for the case of persons who have actually ceased to hold office or whose election or appointment is irregular or illegal and who yet take part in the proceedings of the local board. The section has been redrafted to meet these cases. At the same time, power has been given to the Local Government to direct that this section shall not apply in any particular case. This will be a useful safeguard, especially in view of the wide extension of the scope of the section now proposed.

*Clause 29 (section 36).—*Besides making the alterations consequential on the institution of circle boards and panchayats in the place of taluk boards and union boards, this clause avoids the inconvenience caused by the submission of separate administration reports by the local boards in a district. The power to prescribe the form and the details which the administration reports should contain and the manner of publication thereof will hereafter be regulated by executive directions instead of by rules under the Act.

*Clause 30 (new sections 37, 37A, 37B, 37C and 37D).—*These sections correspond to sections 37 and 40 of the Local Boards Act and section 37 (2) of the Village Panchayat Act. New section 37 (1) corresponds to section 40 (1) of the Local Boards Act. Section 37 (2) generalises the provisions of section 37 (2) of the Village Panchayat Act, so as to make it applicable to all officers. Section 37A corresponds to sections 37 (1) and 40 (2) of the Local Boards Act. The power of entry has been given to any person who may be empowered by the Local Government. Power has also been given to inspect the office of any local board. Section 37B generalises section 40 (2) of the Local Boards Act. Sections 37C and 37D correspond respectively to section 37 (2) and (3) of the Local Boards Act. It has also been made clear in new sections 37A (c), 37C and 37D that controlling authorities may exercise the same power over the presidents of local boards as they may over the local boards themselves.

*Clause 31 (new section 38).—*It is necessary to generalise the language of section 38 so as to make it applicable to all orders or acts, etc., issued under colour of the Act.

Power has been taken in explicit terms to amend resolutions, etc., which are an abuse of powers or amount to offences or bring Government into hatred or contempt. Section 35 (2) has been brought into line with section 86 (2) of the District Municipalities Act.

Clause 32 (new section 39).—A minor drafting change has been made.

Clause 33 (section 40).—Section 40 having been incorporated in new sections 37 to 37-D has to be unified here.

Clause 34 (section 41).—The power of the Local Government has been extended to all local boards.

Clause 35 (section 42).—Changes consequential on the expansion of the scope of section 41 have been made. The new first proviso is based on the existing proviso and is necessary in the form proposed as the Local Government and the president of the district board will now have concurrent powers in the case of electo boards and panchayats.

Clause 36 (sections 43 and 44).—The power conferred by the existing law to remove a president who is recalcitrant or obstructive or who ceases to possess the confidence of the local board has been found to be inadequate. There is also no power under the existing law to remove the vice-president and it is felt that the "vice-president should be placed in the same position as the president in the matter of removal from office. New section 44 provides for the moving of a vote of no-confidence in the president or vice-president on lines similar to those of rule 13-A of the Madras Legislative Council Rules. Sub-section (5) of the new section provides for the conclusion of the debate on the motion of no-confidence on the day on which it is taken up and also for the motion being put to vote. The president or vice-president will be removed as a matter of course if the motion is carried by a two-thirds majority while, if the majority is smaller, the Government will have a discretionary power to remove him. Sub-section (7) of the new section lays down the limit of time within which a second motion of no-confidence cannot be brought after a previous motion of no-confidence has been defeated or not given effect to by the Government, unless a two-thirds majority are in favour of such a motion being brought. Power has been taken in new section 43 to

remove a president or vice-president who is incapable of, or persistently fails in, attending to his functions, or is guilty of a wilful disobedience of law. Notice will be given to the president or vice-president except when he has disobeyed an order under section 38.

*Class 37 (Section 45).—Sub-clause (i) (a).—*This sub-clause is due to the fact that parishes are now within the scope of the section. In their case an elaborate mode of publication is not necessary.

*Sub-clause (i) (b).—*Some time must elapse before a local board is reconstituted after a dissolution. Hence this sub-clause.

*Sub-clause (ii) and (iii).—*The proviso to sub-section (1) has been placed as a new sub-section. Notice to the district board where a circle board is proposed to be dissolved and to the district and circle boards where a parish is to be dissolved has been made necessary. No notice is to be required where the local board has disobeyed an order under section 38. Some minor drafting changes have also been made.

*Sub-clause (iv).—*It is desirable to make it quite plain that presidents as well as vice-presidents and members of local boards vacate their offices on the dissolution of local boards. It is also desirable to bring out clearly the fact that on publication of a notification dissolving a local board all its members vacate their seats as such automatically. Elections will be the primary mode of filling vacancies in memberships, etc., and appointments exceptional. This has also been brought out.

*Sub-clause (v).—*This gives effect to the policy of general quinquennial elections.

*Sub-clause (vi).—*This makes minor drafting changes.

*Class 38 (Section 45 A).—*This makes provision for the supervision of local boards on lines similar to section 41 of the District Municipalities Act.

*Class 39 (Section 46).—*The powers of officers taking action on behalf of or in default of a local board have been widened so as to include all powers necessary for their purpose. Some consequential and minor drafting improvements have also been effected.

*Class 40 (Section 47).—*This clause introduces the system of direct elections to district boards. The elections to the reserved seats will be by all the electors in the

district to whatever community they may belong and the elections to the non-reserved seats will be by sections into which the district will be divided by the prescribed authority with the approval of the Local Government. Sub-section (3) which is in the nature of a proviso is necessary to reallocate the seats whenever there is an alteration in the number of non-reserved seats on a district board.

Clause 41 (Section 43).—New section 43 makes provision similar to that made by section 47 in the case of district boards with the necessary consequential changes.

Clause 42 (Section 49).—This clause applies to panchayats and is drafted in terms similar to those of new section 47.

Clause 43 (Section 50).—The addition of the words "by notification" in new sections 47 (2) and 48 (3) and of the words "by notification published in the prescribed manner" in new section 49 (3) renders section 50 unnecessary and it has, therefore, been omitted.

Clause 44 (Section 51).—The changes made here are in the main consequential on the institution of circle boards and panchayats in the place of taluk and union boards and the adoption of direct elections to district boards.

Clause 45 (Section 52).—Sub-clause (i) is consequential on new clauses (e) and (d) inserted by sub-clause (ii).

Sub-clause (ii).—This makes a slight drafting improvement.

Sub-clause (iii).—New clauses (e) and (d) provide for the qualifications of the electors of district boards, circle boards and panchayats.

Clause 46 (Section 53).—Lapses also have been dis-qualified. The language of the section has been made clearer.

Clause 47 (Section 54).—New sub-section (3) lays down that the name of the candidate standing for election to a non-reserved seat on a district or circle board should appear on the electoral roll of the section concerned and that in other cases, the name of the candidate should appear on the electoral roll of the district board, circle

board, or purhalajut concerned. The proviso to new sub-section (2) correspond to rules 2 and 3 of the Non-official (Definition) Rules framed under the Government of India Act.

Clause 48 (Section 55)—Sub-clause (1).—This makes a slight drafting improvement—*vide* section 49 (1) of the Madras District Municipalities Act, 1920.

Sub-clause (1) (a).—To avoid confusion, the clauses of sub-section (3) are proposed to be distinguished by letters instead of by numbers as at present.

Sub-clause (1) (b).—This brings the clause into line with section 56 (1) (c).

Sub-clause (1) (c).—A drafting change has been made.

Sub-clause (1) (d).—The proviso is not a proviso to sub-section (1) as a whole but only to the third clause thereof. Hence this amendment.

Sub-clause (1) (e).—This brings section 55 into line with the corresponding clause of section 56.

Sub-clause (1) (f).—This repeals the disqualification of honorary magistrates.

Sub-clause (1) (g).—District officers and servants of any local authority in the Presidency as well as officers and servants of local boards in the district who have resigned within two years have been disqualified.

Sub-clause (1) (h).—This disqualifies a person who has already been elected or appointed to a local board though his term of office may not have commenced on the date of his nomination, election or appointment.

Sub-clause (1) (i).—The disqualification in the present Act has been extended to cover the case of a person who was the servant or employer of a sitting member within a period of two years. This provision will prevent evasion of the existing law.

Clause 49 (Section 56)—Sub-clause (1) (a).—This brings the language into accord with that in section 55 (1).

Sub-clause (1) (b) and (c).—These make drafting changes. The disqualification caused by employment as paid legal practitioner is better put as a separate clause.

Sub-clause (i) (d) makes drafting changes.

Sub-clause (i) (e).—This implements the provision in the latter part of new clause (4d) of section 55 inserted by sub-clause (ii) (g) of the previous clause.

Sub-clause (i) (f).—New clause (g) makes consequential changes in the condition as to residence.

Schedule II has been amended so as to permit district and circle boards to meet once in two months. It may, therefore, happen that only one or two meetings are held within a period of three months. New clause (A) makes it clear that in such cases, only absences from two consecutive meetings will operate as a disqualification.

Sub-clause (ii) makes a drafting change.

Sub-clause (iii).—The procedure in regard to the restoration of members who absent themselves from the meetings of a local board has been made clear and the initiative for seeking a restoration is laid on the defaulting member.

Clause 50 (Section 47).—The scope of the section has been extended so as to cover cases under section 54 (4). The intention underlying sub-section (3) has also been made clear in the redraft of that sub-section.

Clause 51 (Section 52).—This makes a slight drafting amendment.

Clause 52 (Section 60).—*Sub-clause (i)*.—Roads will hereafter be classified into three categories, viz., district roads, circle roads and other roads vesting respectively in district boards, circle boards and panchayats. District and circle roads in villages will vest in the district and circle boards respectively and not in the panchayats.

Sub-clause (ii).—This makes a slight drafting improvement.

Clauses 53 and 54 (Sections 65 and 64).—These make minor drafting improvements.

Clause 55 (Sections 65, 65A, 65B and 65C).—New section 65 reproduces with a few slight drafting changes, the substance of section 19 of the Madras Village Panchayat Act, 1920. New sections 65A and 65B reproduce without change the provisions of section 17 and 18 of the same Act.

New section 550 reproduces the provision in section 55 of the present Local Boards Act with a slight expansion of its scope in that powers and duties are also referred to. The proviso to section 55 is not felt to be necessary as a local board, wishing to take over any function even when the funds necessary for its discharge have not been placed at its disposal by the Local Government need not be prevented from doing so.

Clause 56 (*new Section 57*).—The procedure to be followed in revising the number or the scale of pay of the staff of local boards has been simplified and it has been made clear that such proposals should be considered only on the initiative of the president.

Clause 57 (*new Section 58*).—Sub-section (1) makes it obligatory on district boards hereafter to employ health officers as well as engineers.

Sub-sections (2) and (4) recognize the existing practice and give power to the Local Government to appoint and remove from office district engineers and district health officers.

Sub-section (3).—The present absolute prohibition in section 63 (2) with regard to district engineers and health officers is unworkable in practice and it is, therefore, proposed to permit these officers to undertake outside work with the sanction of the Local Government.

Clause 58 (*Section 70*).—Besides making changes consequential on the omission of reference to the establishment schedule the section has been redrafted in clearer terms.

Clause 59 (*Section 71*).—Fixation of the grades and scales of salaries, fees and allowances and the regulation of travelling allowances have been added to the items in respect of which regulations can be framed by the district board.

Clause 60 (*Section 72*).—Sub-clause (i) is self-explanatory.

Sub-clause (ii) makes it clear that punishment may be imposed only on officers and servants in the service of the local board.

Clause 61 (*Section 73*).—This clause provides that in district boards leave to the health officer and the engineer should be granted by the Local Government

and that leave to other officers should be granted by the president. Leave to all officers and servants of circle boards and panchayats will be granted by the presidents thereof.

*Clause 62 (Section 14).—*This effects a drafting change.

*Clause 63 (new Section 14-A).—*This section provides for the provincialization of any class of local board officers or servants provided that a majority of the local boards concerned agree to such provincialization.

*Clause 64 (Section 15).—Sub-clause (i).—*Brings out the fact that the levy of a tax or toll is determined by a resolution. Section 62 uses the expression 'company tax' and section 99 the expression 'house-tax'. Hence these expressions have been substituted for 'tax on companies' and 'tax on houses.'

*Sub-clause (ii).—*Now sub-section (2) reproduces the substance of sections 26 (2) and 27 of the Madras Village Panchayat Act, 1920. The levy of the taxes mentioned here will be sanctioned by the district board instead of by the Local Government.

*Sub-clause (iii) (a).—*The addition of reference to tolls is necessary. The other addition is a drafting improvement.

Sub-clause (iii) (b) makes it clear that it is the Local Government that the report mentioned in the sub-section should be made.

*Sub-clause (iv).—*There must be some finality as to the rates of taxes once fixed and now sub-section (4) added by this sub-clause provides that the previous sanction of the Local Government shall be obtained before proposals for the alteration of the rates of taxes are entertained by the district board in the same year in which they have been fixed. This provision will also minimize undesirable juggling with taxation for election purposes.

*Clause 65 (Section 16), sub-clause (i).—*See the first sentence of the note on clause 54, sub-clause (i).

*Sub-clause (5) is (iv).—*The liability to pilgrim tax is restricted to outgoing pilgrims in accordance with the recommendation of a railway conference in this behalf. This restriction will greatly facilitate the collection and adjustment of the tax as it will be levied only at or near the place of pilgrimage instead of at several stations all over India involving complicated arrears and adjustment.

The amendment to the proviso makes an addition to the objects for which the proceeds of the pilgrim tax may now be spent.

*Clause 65 (section 77).—*The redraft of section 77 makes it clear that it is only by a resolution of the district board that the rates at which and the dates from which taxes are to be imposed, should be determined.

Clause 67 (section 78), clause (a), (b) (i) and (ii) and proviso (i) are reproductions of the provisions of the existing Act with verbal and consequential alterations. *Clause (b) (ii)* provides for a levy of an optional cess at a rate not exceeding six pias for the purpose of the panchayat. *Proviso (ii)* requires the resolution of the panchayat supporting the levy of the cess. *Clause (c)* provides for the levy of an additional optional cess at a rate not exceeding one and a half pias for the purposes of any specific scheme of rural development sanctioned by the district board. *Proviso (iii)* makes the sanction of the Government necessary for the levy of this cess.

*Clauses 68 to 80 (sections 79 to 91).—*These clauses in the main make drafting amendments which are necessary to make the meaning clear. Among the more important changes may be mentioned the assimilation of clauses (iii) and (iv) of section 79 and the provision that no suit or other proceeding shall lie in respect of the orders of the Board of Revenue under section 80.

*Clause 81 (section 92).—*The basis of the tax has been altered from 'paid-up capital' to 'income.' Every company will hereafter be assessed on its income in the local area concerned. It is considered desirable to refer in the first instance to the resolution of the district board authorizing the levy of the tax rather than to the notification issued in pursuance of such resolution. Companies transacting business within a local area but deriving their income from outside such local area have been made liable to the tax. A consequential provision against the payment of double tax in respect of the same income has also been added. The principle of the Explanation must apply equally in the case of assessments to profession tax. The Explanation has therefore been omitted here and redrafted as a provision common both to the companies and profession taxes and put in section 94A (1). See also the note on clause 85 infra.

Clause 82 (*section 93*).—Section 93 has been re-drafted so as to make it clear that a person will be liable to profession tax in his place of business as well as in his place of residence where the two places lie within the jurisdiction of different local authorities. Provision has been made for the apportionment of the tax between the local authorities concerned and for the avoidance of double taxation. The reference to 'trade' has been omitted and income from houses and lands outside the local board area has been excluded from the scope of assessment. Reference has been made to the resolution of the district board authorising the levy of the tax in the first instance. See also the note on clause 85.

Clause 83 (*new sections 93A, 94 and 94A*).—New section 93A makes it clear that where in any local area the profession tax is levied but not the companies tax, all companies will be liable to pay profession tax and that, where both the companies and the profession taxes are levied, companies which are not assessable to the companies tax will be liable to pay profession tax. See also the note on clause 85 *infra*.

New section 94.—Firms and associations may be declared to be companies under the new definition of 'company' inserted by clause 3 (ii) of the Bill. Such firms and associations will become subject to the companies tax. Hence the re-draft of section 94.

New section 94 A (1).—Please see the note on our section 93, clause 81.

New section 94 A (2) brings out the implications of new sub-section (1) more clearly.

Clause 84 (*section 95*).—This clause assigns to the panchayat the receipts from the companies and profession taxes levied in the village. It gives to the panchayat and its president the powers of assessment and recovery mentioned in Schedule IV.

Clause 85 (*section 96*).—Section 96 has been confined to the issue of the notice, three portions of the section which relate to the conditions of liability to the companies or profession tax having been embodied in new sections 92 and 93. Reference has been made to the president of the panchayat in conformity with the alteration to section 95 made by clause 84.

Clause 86 (section 97), *sub-clause (5)*.—See the last sentence of the note on the previous clause.

Sub-clause (4) makes the wording clear.

Sub-clause (3) is consequential on the omission of 'trade' in new section 93(1).

Clause 87 (*leading to sections 93 to 103*).—See note on clause 84 (1).

Clause 88 (*New section 98*).—New section 98 is consequential on the substitution of panchayats for union boards. The redraft refers to the resolution of the district board in the first instance.

Clause 89 (*section 99*).—The benefit of exemption from the house-tax has been extended to ancient monuments.

Clause 90 (*section 100*).—If the house-tax is treated as an annual tax payable in two instalments, doubts arise as to whether the rate can be raised in the second half-year. The amendment makes it clear that the house-tax is a half-yearly tax. The omission of the words 'or hereafter' makes it clear that the owner is primarily liable for the payment of the tax. The section has been brought into line with section 86 of the District Municipalities Act in other respects.

Clause 91 (*section 101*).—Sub-section (3) (3) of section 101 as redrafted brings the Local Boards Act into line with the corresponding section of the District Municipalities Act, viz., section 87, by providing that the notice will expire at the end of the half-year. The meaning of the section has been made clear by effecting a few drafting changes.

Clause 92 (*New section 101A*).—This section is an adaptation of section 88 of the Madras District Municipalities Act, 1920.

Clause 93 (*section 102*).—Provision has been made for the remission of house-tax up to one-half if a house is constructed in the first four months or demolished in the last four months of a half-year. The opportunity has been taken to redraft the section in clearer terms. Necessary consequential changes have also been effected.

Clause 94 (*New section 102A*).—A new section has been added giving remission of taxation in the case of areas included or excluded from the village on the same principle as that underlying new section 102 (1) and (2).

Clause 95 (section 103), sub-clause (i) (e), is consequential on the institution of parashayats in the place of union boards.

Sub-clause (i) (b) is consequential on the owner being made primarily responsible for the payment of the tax.

Sub-clause (ii).—As it is the district board that resolves upon the levy of house-tax, it is considered that it is that board and not the circle board (which corresponds to the trunk board) which should grant the exemption from payment of tax. Hence the first substitution. The second substitution brings the language in the latter part of the section into accord with that in the earlier part.

Clause 96 (section 104), sub-clause (i) (a).—This makes reference to the resolution of the district board in the first instance.

Sub-clause (i) (b).—This makes a consequential change.

Sub-clause (k) (a).—The word 'rules' is used in connexion with subordinate legislation passed by the Local Government. Hence the alteration of that word into 'regulations'.

Sub-clause (ii) (b).—This is a drafting amendment.

Sub-clause (ii) (c) and (iv).—These are consequential upon the insertion of section 106 A by clause 98.

Sub-clause (ii) (d).—The addition of the word 'palanquins' is necessary as the definition of the expression 'carriages' in the Act does not include palanquins.

The reference to the person himself is due to the inclusion of bridges within the scope of the sub-section.

Sub-clause (iii) (a).—Vide first paragraph of the note on sub-clause (ii) (d).

Sub-clause (iii) (b).—Doubts have been raised as to whether the present language does not include motor-vehicles licensed to ply for hire under section 166. It was never the intention to allow such vehicles to claim the benefit of this exemption. The amendment makes the intention clear.

Sub-clauses (iii) (c) and (d).—These make merely consequential changes.

*Sub-clause (iii) (e).—*This is self-explanatory.

*Sub-clause (iii) (f).—*A consequential amendment due to the addition of new clause (f) has been made here.

*Clause 97 (section 105), sub-clause (i) (a).—*See the note on clause 98. This sub-clause makes a drafting alteration also.

Sub-clause (i) (b) reserves power to Government to issue general or special orders in respect of the number and location of toll-stations and the apportionment of income from particular toll-stations.

*Sub-clause (ii).—*See the note on clause 96.

*Clause 98 (new section 106 A).—*This section prohibits the construction of toll-bars, etc.

*Clause 99 (section 107), sub-clause (i).—*See the note on clause 98.

*Sub-clause (ii).—*The word 'prescribed' has been deleted as meaning 'prescribed by rules made by the Local Government.' Hence this sub-clause.

*Clause 100 (section 108).—*The re-draft of section 109 brings it into accord with the language adopted in section 113 of the District Municipalities Act.

*Clause 101 (section 110).—*Provision has been made for the levy of pilgrim-tax in respect of occasions which occur once in several years. In such cases, the tax will be levied for limited periods on each occasion. The words 'before each occasion' in existing sub-section (3) have been altered into 'in respect of each occasion'. The necessity for obtaining the sanction of the Government of India for the actual rates has been removed. According to the re-draft, the sanction of the Government of India will be obtained for the levy of the tax and once such levy is sanctioned, other details, such as the occasion and the period for the levy, will be determined by the district board in consultation with the railway administrations concerned subject to the approval of the Local Government. It has been made plain that the tax will be leviable in an area even though the place of pilgrimage may be some distance away from such area as special arrangements may have to be made for the health and comfort of the pilgrims en route to the place of pilgrimage. The

rules of the tax have been doubled as the tax is leviable only when the pilgrims leave. A special rate for intermediate class tickets has also been introduced. The rule-making power has been widened and the Local Government have been enabled to make rules for the decision of disputes between local authorities and railway administrations on the one hand and railway administrations on the other. In the latter case, the sanction of the Government of India is made requisite.

Clause 102 (sections 111 and 111A) and heading to sections 111 and 111A.—Sub-clause (1).—The heading 'Pilgrim tax' is not appropriate to sections 111 and 111A. A new heading has therefore been inserted. The addition made to section 111 is self-explanatory.

Sub-clause (2).—New section 111A added by this sub-clause empowers local boards, subject to such restrictions and control as may be laid down in rules made by the Local Government, to write off taxes, tolls and other sums due to them if they are irrecoverable—vide section 118 of the Madras District Municipalities Act, 1920.

Clause 103 (section 112), sub-clauses (i) (a) and (c) make the phraseology employed in different places in the section uniform.

Sub-clause (i) (b) is self-explanatory.

Sub-clause (i) (d).—This is to make it clear that local boards have power to engage in remunerative enterprises.

Sub-clause (a) brings within the purview of the rules in Schedule V expenditure outside the local board area.

Clause 104 (section 113), and clause (c) (a) and (b) simplify the language employed in the section.

Sub-clause (c) (b) makes the intention clear.

Sub-clause (d) makes a drafting change.

Clause 105 (section 114).—The change made is consequential on the institution of circle boards and panchayats in the place of taluk and union boards.

Clause 106 (section 115).—Schedule V mentions the charges first and the receipts afterwards; and circle boards and panchayats are to take the place of taluk and union boards. Hence the alteration suggested by this clause.

Clause 107 (section 116).—Consequential changes have been made and the meaning of the section has been made clear.

Clause 108 (section 117).—Sub-clause (i).—It has been found in practice that the submission of budgets in February does not permit of a thorough examination being made of all the budgets in time for orders to issue before the commencement of the financial year to which they relate. The first substitution proposed by this clause is intended to remove this defect by giving power to the Local Government to fix such dates as they deem necessary. The second substitution makes the meaning clear.

Sub-clause (ii) effects a drafting improvement.

Clause 109 (section 118).—The first substitution makes it obligatory on the part of district boards to fix dates, while the second is consequential on the abolition of taluk boards and the institution of circle boards and panchayats.

Clause 110 (section 119).—Submission of district board budgets is dealt with in section 117. Hence the addition made by this clause.

Clause 111 (section 120).—A drafting improvement has been made.

Clause 112 (section 121A).—This enables Government to remove summarily or by suit loans or advances made to local boards if the period fixed for the repayment of such loans or advances does not exceed twenty years.

Clause 113 (section 122).—The changes made are consequential on the institution of panchayats and the assignment to them of functions relating to sanitation.

Clause 114 (section 123).—*Sub-clause (i) (a), (ii) (b) and (ii) (c).*—These make changes consequential on the institution of panchayats.

Sub-clause (i) (b), (i) (c) and (ii) (a).—The wider powers conferred by the corresponding provision of the Village Panchayat Act, viz., section 28 (1) (5) (B) have been provided for by these sub-clauses.

Sub-clause (i) (c).—Presidents themselves are enabled to issue notices under sub-section (1) of section 123 for the removal of nuisances without first having to obtain the consent of the panchayats. Such prior approval is not now necessary in the case of chairmen of municipal councils—vide section 224 (1) of the District Municipalities Act. Sub-section (2) requires prior approval of the

panchayat before a prosecution can be launched for the infringement of the notice and this is considered to be a sufficient safeguard.

*Clause 115 (section 124).—Sub-clause (2).—*New sub-section (1) (a) brings section 124 into line with the corresponding provision of the District Municipalities Act, viz., section 225. The prohibition or regulation of fishing is an addition to the powers conferred by the present Act. New sub-section (1) (b) embodies the provision in the existing sub-section regarding private water sources.

Sub-clause (4) makes a consequential change.

Clause 116 (section 125).—Sub-clause (1) incorporates the provision in the existing Village Panchayat Act, namely, section 23 (1) (c) (ii).

Sub-clause (2) makes a consequential change.

*Clause 117 (section 126).—*Clause (1) of the new section reproduces the provision of the existing section of the Local Boards Act, while clause (ii) embodies the provision in section 23 (1) (a) of the Village Panchayat Act.

*Clause 118 (section 127).—*This makes a consequential change.

*Clause 119 (section 128).—*Provision has been made for the levy of a contribution even if the place of pilgrimage is situated outside the limits of a circle if arrangements have to be made by the circle board for pilgrims en route. The power to levy a contribution has been extended to all places which attract a large number of persons. It has been made clear that the Local Government may order the making of a recurring contribution if they think fit.

*Clause 120 (new section 129A).—*This reproduces the provision in section 23 (1) (i) (i) of the Village Panchayat Act.

*Clause 121 (section 131).—Sub-clause (1).—*The change made is consequential upon the abolition of tank boards and the institution of panchayats.

*Sub-clause (2).—*A drafting improvement has been made. The sub-section in a later place uses the word 'premises'.

*Sub-clause (3).—*It is considered desirable that the health officer also should exercise the power conferred by this section on the president. Hence the amendment in sub-clause (iii).

Clause 123 to 124 (sections 132, 133 and 136).—Changes consequential on the abolition of taluk boards and the institution of panchayats have been made.

Clause 125 (section 137).—*Sub-clause (i).*—This will make the intimation clear.

Sub-clause (ii).—Vaccination is assigned to circle boards exclusively by this Ed. Hence this sub-clause.

Clause 126 and 127 (sections 138 and 139).—See note on sub-clause (ii) of clause 125.

Clause 128 to 135 (sections 140, 141, 142, 143, 144, 145, 146 and 150).—These clauses give to the panchayat control of the burning and burial grounds.

Clause 136 (section 151).—This clause removes the prohibition that no fee should be charged for the issue of a licence for quarrying. A fee may be charged under the existing Village Panchayat Act—vide the last portion of section 25 (1) (e).

Clause 137 (section 152).—The powers conferred by section 153 are more extensive than those conferred by sections 152 and the circle board can exercise the powers conferred by section 153 in non-panchayat areas. Section 152 is unnecessary and is therefore omitted.

Clause 138 (section 153).—*Sub-clauses (i) (a) and (ii) (a)* make consequential changes.

Sub-clauses (i) (b), (c) and (d) and (ii) (b) incorporate the provisions in sub-clauses (i) and (iv) of section 23 (1) (b) of the existing Village Panchayat Act.

Clause 139 (section 154).—This makes a consequential change.

Clause 140 (section 155).—The approval of the board does not seem to be necessary for the mere issue of notices and hence the omission of the words 'with the approval of the board' by this sub-clause.

Clause 141 (section 156).—This is self-explanatory.

Clause 142 (section 161).—This makes a consequential change.

Clause 143 (new section 163A).—Private persons sometimes plant trees on public roads, etc., and then claim a right to use and cut such trees. The new section inserted by this clause prohibits all unauthorized planting or cutting of trees standing on property belonging to local boards.

*Clause 143 (section 164).—*The scope of the section has been widened. This will make it possible for a local board to impose a penalty under section 164 (1) for unauthorized occupation of public roads also. Such penalty may now be imposed only for unauthorized occupation of property of local boards set apart for any other public purpose.

*Clause 145 (section 165).—New sub-section (1).—*The rewording of sub-section (1) will make the language of sub-section (1) simpler while conveying the same meaning.

*New sub-sections (2) and (6).—*These provide for the issue of a single license by a district board when a motor vehicle plies for hire both in a district board area and in the area of a contiguous municipality. The Local Government are given power to control the issue of such licenses.

*New sub-section (3).—*This provides for the making of regulations instead of the mere formal by-laws. The opportunity has been taken to make it clear that the regulations may relate to the fixation of rates of fares and freight.

*New sub-section (4).—*This makes it clear that an appeal license is necessary.

*New sub-section (5).—*It is desirable to provide for an appeal against the grant as well as against the refusal of licenses and the new sub-section also provides for a special period of limitation within which the appeal should be filed.

*New sub-section (7).—*This enables district boards plying motor vehicles for hire on particular roads to exercise subject to the control of the Local Government, a right of monopoly in respect of such roads.

*Clause 146 (new section 166.d).—*Circle boards and panchayats have been empowered by the new section inserted by this clause to declare places to be markets with the approval of the Local Government. Power has been given to both these bodies as the more important markets will be classified as circle markets and managed by the circle boards while the less important markets will be managed by the panchayats—Vide new section 183A inserted by clause 151.

*Clause 147 (sections 163 and 169).—*The change made is consequential.

*Clause 148 and 149 (sections 170 and 171).—*It is considered undesirable to prohibit absolutely the opening of new private markets. The best course to be considered to be to permit the opening of new private markets under a licence from the local board concerned. Section 170 has therefore been repealed and a new section substituted for section 171.

*Clause 150 (section 172).—*Sub-clause (i) (a).—A slight drafting improvement has been made.

Sub-clause (i) (b) makes the intention clear.

Sub-clause (ii) makes a consequential change.

*Clause 151 (section 174).—*The first substitution made by the clause lays down that fees must be charged for the issue of licences for private markets where fees are allowed to be levied and the second substitution makes a consequential amendment.

* *Clause 152 (sections 176 to 181).—*Consequential changes have been made.

*Clause 153 (section 183).—*Sub-clause (i) makes a consequential amendment.

*Sub-clause (ii).—*Section 175 speaks of 'animal or article'. Hence the inclusion of the reference to 'animal' by this sub-clause.

*Clause 154 (new section 183A).—*This gives effect to the classification of markets as circle and other markets.

*Clause 155 (section 184).—*Sub-clause (1) makes consequential changes. Provision for publication in the chief vernacular language of the locality is considered to be sufficient.

*Sub-clause (2).—*The new explanation is necessary as the definition of 'cart' in section 3 (5) excludes wheeled vehicles which are not carriages. It has therefore been made clear that cart-stands are intended to include carriage stands. Advantage has been taken of the opportunity to include within the definition of the term 'cart-stand' a stand solely for animals.

*Clause 156 (section 185).—*The change made is consequential.

*Clause 157 and 158 (new sections 186 and 187).—*The exclusion of existing section 186 and the amendment of

new section 187 are due to the same reasons as have been assigned for the omission of section 170 and the substitution of new section 171. Under new section 188 inserted by clause 137, unpaid fees for the use of cart-stands, etc., are made recoverable as if they are unpaid tolls.

Clause 139 (section 188).—Jurisdiction in respect of cart-stands has been assigned exclusively to municipalities and provision for the exercise of jurisdiction in respect of circus markets has been made by new section 188A. Hence the omission of section 188 by this clause.

Clause 140 (section 189).—The changes made are consequential.

Clause 141 (section 190).—Sub-clause (j).—This makes a consequential change.

Sub-clause (ii) (x).—This makes a drafting improvement.

Sub-clause (ii) (b).—This brings the Local Boards Act into line with the District Municipalities Act.

Sub-clause (ii) (c).—This makes consequential changes.

Sub-clause (ii) (d).—The additional proviso added by this sub-clause is to the same effect as the proviso to section 191 (1).

Sub-clause (iii).—For the notes to sub-clauses (ii) (a) and (b).

Clause 142 (section 191).—The changes made are consequential.

Clause 143 (section 192).—Sub-clauses (i) (a) and (c) and (ii).—These merely make consequential and verbal changes.

Sub-clause (i) (b).—This provides against the dual control which now obtains in areas within three miles of municipal limits.

Sub-clause (iii).—A general right of appeal against the refusal of licences has been provided.—Vide new sub-section (3B) inserted in section 312 by clause 178 (ii) *infra*. Hence the omission of sub-section (6) by this sub-clause.

Clause 144 (section 194).—Sub-clauses (i) and (ii) make consequential changes.

Sub-clause (iii).—New sub-section (2) inserted by this sub-clause provides for a plan of the factory, etc., being

furnished by an applicant for permission to construct or establish a factory, workshop, work-place, etc.

Sub-clause (4).—New sub-section (4) inserted by this sub-clause provides that the municipality should obtain the previous approval of the Inspector of Factories and also consult and have due regard to the opinion of the district health officer or of the district medical officer. Existing sub-section (4) prescribing a time limit within which orders should be passed has been repealed.

Clause 165 (section 195).—The changes made are consequential.

Clause 166 (section 196).—*Sub-clause (1).*—Power has been taken to direct action to be taken under section 195 whenever necessary.

Sub-clause (2).—This amendment is consequential on the amendments to section 194 made by clause 164 and is intended to give Government power to control the acts and omissions of all the officers and the authorities referred to in that section as now amended.

Clause 167 (section 197).—The clause makes a consequential change.

Clause 168 (section 198).—The changes made are consequential ones.

Clause 169 (section 199).—Power has been taken in new clause (4) to make rules for requiring candidates standing for election as members to make deposits and for prescribing the conditions under which such deposits may be forfeited. This is intended to prevent frivolous candidature. New clauses (7) (a) and (b) are the other important additions to the rule-making power. Clause (7) gives power to frame rules to regulate the mutual relations of the several local boards, and their presidents with a view to secure co-ordination and control and clause (b) to regulate the sharing of the proceeds of the companies and profession taxes and tolls. New clause (1) giving power to declare the class of magistrates by whom offences should be tried is a reproduction of the provision in section 44 (2), (3) of the Madras Village Panchayat Act, 1923. Some drafting alterations have also been made.

Clause 170 (section 201).—This brings section 201 into accord with an amending provision proposed to be inserted in the District Municipalities Act.

Class 171 (*section 202*).—Sub-clause (i) brings section 202 into line with section 199 (2) (a).

Sub-clause (ii).—This addition to the by-law making power is found to be necessary in practice.

Sub-clause (iii).—It is unnecessary to fetter the power of panchayats as sub-clause (11) (c) does. There is no such restriction in the present Village Panchayat Act. Hence the omission of sub-clause (11) (b).

Class 172 (*new section 205 A*).—This preserves the power of the panchayat to make by-laws. It has been provided that the by-laws should not be inconsistent with by-laws made by the district board. Power has been given to the panchayat to inflict a penalty for the breach of by-laws made by it.

Class 173 (*section 204*).—This makes previous publication necessary in the case of by-laws made by the panchayat also.

Class 174 (*new sections 205 and 205 A*).—Sub-section (1) of new section 205 provides for the confirmation of by-laws made by the panchayat as well as by the district board and sub-section (2) empowers Government to make changes in by-laws submitted to them for confirmation. The remedy for such a power has often been felt—vide section 284 (2) of the Indian Customsmen's Act, 1924.

Class 175 (*new section 205 A*).—Sub-section (1) corresponds to section 205 (1) of the existing Local Boards Act and sub-section (2), to section 48 of the Villages Panchayat Act. Sub-section (4) generalises the provisions of section 205 (2) of the existing Local Boards Act so as to make them applicable to by-laws made by the panchayat also.

Class 176 (*section 200*).—This class adapts section 206 to the changed situation resulting from the institution of panchayats.

Class 177 (*section 208*).—Sub-section (1) generalises the provisions of section 208 sent to make them applicable to all cases where a person acts as a member when he is not entitled to do so. New sub-section (2) parallels a person who functions as president, temporary president or vice-president when he has no right to do so, and new

sub-section (3) penalises a president, temporary president or vice-president who fails to hand over documents or properties of the local board to his successor in office.

Clause 177 (*section 209*).—The absolute prohibition in section 209 against the acquisition of any interest by an officer or servant in a contract with the local board has been relaxed in the case of teachers as in several instances the only suitable buildings in which schools could be located have been found to belong to teachers. The specific sanction of the local Government which has been made necessary provides a sufficient safeguard against abuse.

Clause 178 (*section 212*).—Sub-clause (i).—It is necessary that local boards should have power to fix the units on which fees should be charged in addition to fixing the rates of fees for licences and, hence this amendment.

Sub-clause (ii).—Sub-section (3) has been brought into line with section 166 (1). New sub-section (3-A) provides for the publication of all orders, granting or refusing licences and permissions in view of the general right of appeal conferred by new sub-section (5-B) against the grant or refusal of a licence or permission.

Sub-clause (iii) makes a slight expansion of the scope of sub-section (4).

Sub-clause (iv).—A general right of appeal against the refusal of licences has been given by new sub-section (5-B). Hence these words have to be omitted.

Sub-clause (v).—Provision has been made for the payment of the costs of the prosecution to the local board concerned.

Sub-clause (vi).—This brings out the intention clearly.

Clause 179 (*section 213*).—This implements the amendment made by sub-clause (ii) of the previous clause which gives a right of appeal in all cases of grants of licences.

Clause 180 (*section 215*).—Notifications issued by the Government do not now take effect until they are published in the vernacular in the district gazette. This causes unnecessary delay. This clause therefore renders such publication unnecessary.

Clause 181 (*new section 215 A*).—The provision in section 47 of the existing Village Panchayat Act has been generalized so as to apply to all local boards.

Clause 182 (*section 216*).—This generalizes the provision of section 214 (3) thereby bringing it into accord with section 48 (3) of the Village Panchayat Act.

Clause 183 (*section 221*).—This brings the Local Boards Act into line with the corresponding provision in the District Municipalities Act, viz., section 144. Local boards will hereafter be entitled to recover the costs, damages and other sums due to them and referred to in the section, without resort to a magistrate.

Clause 184 (*section 228*).—This rectifies a drafting error.

Clause 185 (*section 224*).—The scope of the section has been extended to tugs as well as other tugs and all moneys mentioned in the section have been made recoverable under the Code of Criminal Procedure.

Clause 186 (*section 225*).—Section 225 has been re-drafted in clearer terms and harmonized with section 43 of the Madras Village Panchayat Act, 1920. The protection has been extended to legal proceedings other than suits and in other ways made very comprehensive. The period of limitation in cases of continuing injury or damage has been extended to six months after the ceasing thereof. This brings the law into accord with that in section 159 (2) of the District Municipalities Act.

Clause 187 (*new section 227 A*).—This provides for the sanction of the Government being obtained for the prosecution of presidents and members of local boards. The Act confers this protection in respect of suits (section 227). But it is doubtful whether under the existing law, sanction is necessary for prosecution of presidents and members. This doubt has been removed now.

Clause 188 (*section 223*).—This makes the intention clear—See also section 43 (3) of the Village Panchayat Act.

Clause 189 (*section 230*).—This addition is an adaptation of a portion of the provision contained in section 42 of the Village Panchayat Act.

Clause 190 (*section 231*).—This will avoid confusion between revenue and local fund villages.

Clause 191 (*section 233*).—The first addition adopts the language of section 23 of the Village Panchayat Act and the second exempts from the scope of delegation by Government the power to determine the contribution payable under section 128.

Clause 192 (*section 234*).—Wider powers have been reserved to Government to settle disputes between local authorities. The disputes may be decided by the Government themselves or they may be referred for inquiry and report to an arbitrator, a board of arbitrators or a joint committee. In the latter case, the Government will pass final orders on the report submitted to them.

Clause 193 (*Heading to sections 235 to 240*).—Sections 238 and 239 have been repealed by clause 195. Two of the three sections which remain, viz., 236 and 237 cannot well be described as "transitory" or "transitional". Hence this clause.

Clause 194 (*section 236*).—Expenditure on all works of permanent utility is made permissible by the new draft of section 236 proposed by this clause, preference being given to the construction of new roads, bridges, &c.

The opportunity has also been taken to remove a difficulty in the construction of section 236 as amended by Madras Act V of 1925. As the section stands at present, it is difficult to say whether any previous sanction is at all necessary for the construction of roads and bridges from railway and accumulations and if so, whether it is the sanction of the Government of India or of the local Government which is required. Construction of new roads and bridges is not mentioned either in section 115 (1) or in section 113 (3). Obviously the intention is that the previous sanction of the local Government should be obtained in these cases. The redraft of the section makes this clear.

Clause 195 (*sections 238 and 239*).—Section 238 has now become spent and another provision covering the same ground but more comprehensive than section 239 has been inserted in the Bill. Hence sections 238 and 239 have been repealed.

Clause 196 (*section 240*).—*Sub-section (1) (a)*.—It has been made clear that section 240 (1) is applicable to local boards which have been dissolved under section 43.

*Sub-clause (i) (b) and (ii).—*The power of issuing the notifications under sections 4, 5 and 15 will vest in the Local Government. Hence the power of making these appointments is proposed to be given to them exclusively.

*Sub-clause (iii) (a) and (ii).—*These sub-clauses enable Government to assure that the minimum of disturbance is caused to existing conditions whenever the jurisdiction or constitution of a local board is altered.

*Sub-clause (iii) (b).—*This is consequential on new section 45-A.

*Clause 167 (new rule 1 to 4 of Schedule II).—*Consequential changes have been made. The holding of meetings on public holidays other than Sundays has also been prohibited. A provision [new rule 4 (2)] has been added for dealing with cases of failure of presidents of local boards to obey requisitions calling for special meetings. New rule 4 (2) is largely based upon section 29 of the Bengal Municipal Act, 1884, and section 45 (2) of the Bihar and Orissa Municipal Act, 1922.

*Clause 198 (new rule 5 to 15 of Schedule II).—*As four rules have been substituted for present rules 1 to 5, the re-numbering of the subsequent rules has become necessary. It is considered unnecessary to retain rule 18 in view of the new provision for committees made in new section 28 inserted by the Bill.

Sub-clause (i) and (ii) make slight drafting amendments.

Sub-clause (ii) brings the phraseology in new rule 10 into accord with that in new rule 6 which corresponds to old rule 3.

*Sub-clause (i).—*This makes the meaning clear besides making consequential changes. Provision has also been made for the reading of such minutes of the proceedings of parashayats as may be prescribed to the district collector.

*Sub-clause (2).—*New rule 12 has been brought into accord with the language employed in section 78 (b) of the Indian Evidence Act.

*Clause 199 (Schedule III).—Sub-clause (i).—*The first substitution makes the reference to the section of the Act more specific, while the second substitution is consequential.

*Sub-clause (h).—*All persons who have been assessed in the previous year to any tax payable to Government or to any local authority will hereafter have the vote. The qualification that the annual net value of the land should amount at least to ten rupees has been removed.

*Sub-clause (in).—*The qualifications of electors of panchayats having been provided for in new rules, rule 2 has been omitted.

*Sub-clause (iv) (new rule 3).—*This has been made applicable to the case of companies and associations.

*Sub-clauses (i) and (ii) (rules 4 and 5).—*These make slight drafting amendments.

*Clause 200 (rule 2 of Schedule IV).—*This is consequential upon the amendments to section 78 suggested by clause 67.

*Clause 201 (rule 3 of Schedule IV).—*Under the Bill, the panchayat also may get a portion of the land cess. Hence the change.

*Clause 202 (rule 4 of Schedule IV).—*This clause removes the necessity for prescribing by rule the time at which the estimates should be submitted. A general or special order will, in future, be sufficient.

*Clause 203 (leading to rules 5 to 7 of Schedule IV).—*This is self-explanatory.

*Clause 204 (rule 8 of Schedule IV), sub-clause (i).—*Only panchayats will hereafter levy the taxes referred to in the rule. The duty has been laid on the president of the panchayat instead of on the panchayat. In the District Municipalities Act it is the Chairman that performs this duty—vide rule 3 of Schedule IV to that Act.

*Sub-clause (ii) (a).—*Not only the assessment books but the separate records, if any, which may contain detailed particulars relating to any assessment are to be open to inspection.

*Sub-clauses (ii) (b) and (ii).—*The right of inspection under rule 5 (2) has been specifically confined to persons who pay taxes to the local board concerned. The right under rule 5 (3) has been extended to authorized agents of tax-payers.

*Sub-clause (b) (a).—*There is no power now to rectify inadvertent omissions to impose taxes. This power is conferred by this sub-clause. Drafting improvements have also been effected.

*Sub-clause (b) (b).—*This restricts the retrospective operation of the enhancement or imposition of assessment made under rule 4 (a) to the two half-years preceding the half-year in which such enhancement or imposition is made.

*Clause 205 (rule 6 of Schedule IV).—*An affirmative provision stating that the president shall determine the tax payable generally has been inserted. The provision as to there being no appeal is omitted here and has been taken over to rule 27.

*Clause 205 (rule 8 of Schedule IV).—*This rule has been recast so as to make the income earned by companies in or from the local area concerned the only island of an alternative basis of taxation. It has been provided that taxation shall be proportioned to or increase progressively with income. A provision for the revision of assessment at any time before the service of notice has also been added.

*Clause 207 (rule 3 of Schedule IV).—*New sub-rule (1) of rule 9 provides for the regarding of profession tax. New sub-rule (5) gives power to Government to make rules regarding the ascertaining of the income of co-operative societies.

*Clause 208 (see rules 10 and 11).—*New rule 10 has been made applicable to companies as well as persons in view of the changes made in the body of the Act. The other consequential changes necessary have also been made. The incoherent expression "principal office or place of employment" has been omitted.

New rule 11 also has been made applicable both to the companies and the profession tax. Besides making the consequential changes necessary on this account, a few drafting improvements have been effected.

Clause 209 (relating to rules 12 to 15 of Schedule IV).—"House-tax" is the expression occurring in rule 12 as well as in other places in the Act. Hence the change.

*Clause 210 (rule 18 of Schedule IV).—*Besides making the necessary consequential changes, this clause makes it

clear that the tax can be levied only on the basis of capital or annual value.

Clause 211 (rule 13 of *Schedule IV*).—This effects a slight drafting improvement in addition to making the necessary consequential changes.

Clause 212 (rule 14 of *Schedule IV*).—This makes the intention clear.

Clause 213 (rules 15 and 16 of *Schedule IV*).—The place for present rule 15 is after rule 10 and the change has now been effected. New rule 15 corresponding to existing rule 16 makes the meaning clearer. New rule 16 makes it quite clear that a person who owns more than one house in a village is exempt from the house-tax if the aggregate capital or annual value of all the houses so owned by him does not exceed the maximum value fixed in that rule.

Clause 214 (rule 18 of *Schedule IV*).—The provisions of rule 18 have been extended to all railway buildings as well as to buildings the annual rental value of which cannot be estimated. The provision for a deduction of ten per-cent found in rule 17 has been extended to this case. It has also been made clear that machinery and furniture are to be excluded from valuations made under this rule.

Clause 215 (rule 19 of *Schedule IV*).—Consequential changes have been made. This clause makes it clear that more than one additional tax may be levied for different purposes.

Clauses 216 and 217 (rules 20 and 21 of *Schedule IV*).—These make consequential and drafting amendments.

Clause 218 (rule 22 of *Schedule IV*).—This clause corrects an obvious error besides making consequential and drafting amendments.

Clause 219 (rule 23 of *Schedule IV*).—This makes consequential amendments.

Clause 220 (rule 24 of *Schedule IV*).—The intention underlying the rule has been made clear and the date on which the amendment of tax-books takes effect has been defined.

Clause 221 (new rule 24A of *Schedule IV*).—This gives a right of revision similar to that conferred by rule 11 of schedule IV of the Madras District Municipalities Act, 1920.

Clause 225 (rule 25 of *Schedule IV*).—This makes changes consequent on the institution of panchayats and the amendments to section 100 making the house-tax a half-yearly tax. The reference to rules 23 and 24 has been altered in accordance with rule 23 as only a general notice is intended to be given. Rule 24 (1) provides for individual notices. The use of the word "alteration" in addition to the word "amendment" is unnecessary. The reference to the former word is therefore omitted.

Clause 226 (rule 26 of *Schedule IV*).—This is self-explanatory.

Clause 227 (rule 27 of *Schedule IV*).—The cases in which appeals are to lie are specifically defined.

Clause 228 (rule 28 of *Schedule IV*), *Sub-clause (i)*.—This makes consequential changes.

Sub-clause (ii).—Power has been granted to the presidents of panchayats to exempt poor persons from the observance of rule 28 (ii) which makes prepayment of the tax a condition precedent to the presentation of an appeal against an assessment. Such a power exists in the District Municipalities Act—vide rule 24 (k) of *Schedule IV* of *Misamis Act V* of 1920.

Clause 229 and 230 (rules 29 and 30 of *Schedule IV*).—These make merely consequential and minor drafting changes.

Clause 231 (rule 31 of *Schedule IV*), *Sub-rule (1)*.—This improves the language.

Sub-rule (2).—The proviso added by this sub-rule makes the intention clear.

Clause 232 (rule 32 of *Schedule IV*).—The redraft of sub-rules (1) and (2) besides making the meaning clear, brings the sub-rules into accord with the corresponding provisions of the District Municipalities Act. Now sub-rule (3) lays down a rule of limitation to ensure promptness in the collection of taxes.

Clause 233 (rule 33 of *Schedule IV*).—This makes purely consequential and drafting changes.

Clause 234 (rule 34 of *Schedule IV*).—This makes minor drafting changes, intended to bring out the meaning clearly.

Clause 235 (rule 35 of *Schedule IV*).—*Sub-clause (i)* makes a consequential and *sub-clause (ii)* a drafting alteration.

*Clause 255 (rule 37 of Schedule IV).—*This makes a minor drafting change.

Clause 256 (rule 38 of Schedule IV).—Sub-clause (i) makes the reference specific.

*Sub-clause (ii).—*This sub-clause rectifies a slight error in the present rule. Only "budding" is spoken of in the early part of the rule. There is no need therefore to refer to "seed" in the latter part of the rule.

*Sub-clause (iii).—*A minimum period of fifteen days as in rule 38 (1) is allowed for occupiers to pay the tax due.

Sub-clauses (iv) and (v) make minor drafting changes.

*Clauses 255 and 246 (rules 39 and 39A of Schedule IV).—*The amendment made by clause 245 (ii) will facilitate the collection of the tax in addition to the fine from defaulters. Sub-rule (2) of rule 39 has been placed as an independent rule—rule 39A.

*Clause 237 (rule 40 of Schedule IV).—*It is made clear that the determination of the lease takes place only on re-entry being effected.

*Clause 248 (Appendix A, B and C to Schedule IV).—*Minor drafting improvements have been made.

*Clause 239 (rule 1 of Schedule V).—*The charges on local boards have been classified according to their obligatory or optional character. New rule 1 provides for what may be called absolutely obligatory charges. Each of the new rules 1A, 1B and 1C has been subdivided into two sub-rules, sub-rule (1) dealing with objects of expenditure for which it is the duty of the local board to make reasonable provision within the limits of the fund at its disposal and sub-rule (2) with objects on which the local board may spend moneys. New rule 1D provides for administrative charges incurred by local boards. These charges cannot properly fall under sub-rule (1) or sub-rule (2) of new rules 1A, 1B and 1C.

The most important of the changes made in the present rule are as follows. Pensions and pensionary contributions of all officers and servants of all local boards in the district have been charged on the district board as it receives the pensionary contributions of all such officers and servants. Roads and choultryes have been classified into district, circle and other roads and choultryes and assigned

respectively to the district board, the circle board and the panchayat. Travellers' bungalows and rest-houses on any public road in the district will be a charge on the district board. Hospitals and dispensaries have been classified into district and other hospitals and dispensaries and assigned respectively to the district board and the circle board. Provision for other kinds of relief and preventive and remedial measures connected with epidemics, and venereal hospitals and dispensaries have been made a charge exclusively on the district board. Vaccination will be a charge on the circle board. The more important libraries, markets and fairs and festivals will go to the circle board and the less important to the panchayat. Protected water-supply will be a function of the district board and other charges connected with water-supply, of the panchayat. Elementary education will be in the charge of the circle board, but the charge may be transferred to the panchayat on payment of contribution to the panchayat according to a scale to be fixed by the Local Government. A number of optional items have been added in rule 1A (3) which deals with panchayats.

*Clause 240 (rule 2 of Schedule F).—*This makes changes consequential on the redrafts substituted for rule 1.

*Clause 241 (rule 3 of Schedule F).—*This provides for the classification of items with regard to which there is a division of responsibility among the local boards. Where the district board is interested, the classification is to be made by a committee of the district board containing representatives of circle boards and sanctioned by the district board; where the circle board and panchayats alone are interested, the classification will be made by the circle board and sanctioned by the district board. In view of possible disputes, power has been given to the Local Government to revise any classification sanctioned by the district board.

*Clause 242 (rule 5 of Schedule F).—*New rule 5 makes changes consequential on new rules 1 to 1D. The obligatory land-tax will be divided in the proportion of five-eighths to the district board and three-eighths to the circle board instead of on a half and half basis as at present. This is due to the transfer of the more important hospitals and dispensaries to the district board. The distribution of land-tax is made by the schedule and is

consequently alterable by rule. The composition and professional taxes will go to the panchayat. Provision has been made for the payment of a contribution by the circle board out of the fact obtained by it in respect of circle markets held in a village.

*Clause 243 (rule 6 of Schedule F).—*This makes consequential changes.

*Clause 244 (rule 8 and 9 of Schedule F).—*The rules have been redrafted so as to provide for the case of panchayats. Panchayats may lodge their moneys in the nearest Post Office Savings Bank and may also leave them in the hands of the president or some other respectable person. In the latter case, the sanction of the district board is necessary and the district board has also been authorized to lay down conditions as to the giving of security, etc. Orders or cheques against a panchayat fund may be signed only by a panchayadar.

*Clause 245 (Schedule VII).—*The only important change is that made by sub-clause (iii). There has been a good deal of conflict in the interpretation put upon clause (a) by different Benches of the High Court. The new clauses substituted for clause (a) make the intention clear. The provision inserted by sub-clause (iv) brings the Act into line with the District Municipalities Act.

*Clauses 246 and 247 (Schedules VIII and IX).—*The amendments are either consequential or self-explanatory.

*Clause 248 (Schedule X).—*Schedule X has become spent. Hence its omission by this clause.

*Clause 249.—*The transitional provisions have been put in a schedule alterable from time to time. This is the course adopted in the existing Madras Local Boards Act.

*The schedule—Rule 1.—*This provides that districts and district boards constituted under the existing Act should be deemed to be constituted under the Act as amended by this Bill.

*Rule 2.—*Provision has been made for the division of districts into circles. The division will take effect from the date fixed for the constitution of circle boards under rule 5. Until that date, taluk boards constituted under the existing Act will exercise the functions assigned to circle boards under this Act.

Rule 3.—This provides that unions and villages constituted under the present Local Boards and Village Panchayat Acts respectively should be deemed to be villages under the Local Boards Act as amended by this Bill and further that union boards and panchayats should be deemed to be panchayats constituted under the Act as amended by this Bill.

Rule 4.—This provides for the devolution of the property, rights and liabilities of the local bodies constituted under the existing Act to the bodies constituted under the Bill. Provision has been made for the continuance of proceedings pending at the commencement of the Act. Disputes regarding the applicability of this rule will be settled by the Local Government.

Rule 5.—This provides for the continuance in office of the members and the presidents and vice-presidents of local bodies, until those bodies have been reconstituted under this Bill. Intervening vacancies will be filled by election in the case of presidents and vice-presidents, by nomination by the Local Government in the case of members of district and circle boards and by nomination by the district collector in the case of members of panchayats. Provision has also been made for the reconstituted local boards electing their presidents and vice-presidents.

Rule 6.—Action taken by an authority under the existing Act is to be deemed to have been taken by the authority empowered in that behalf by the Bill. This case is not covered by the Madras General Clauses Act, 1891, and hence the rule.

Rule 7.—In giving effect to the new constitution laid down for local boards by the Bill, it will often be found necessary to alter their strength. Provision for such alteration has been made by this rule. The alteration will take effect from the date of reconstitution of the local boards.

Rule 8.—The obligatory land-revenue will hereafter be distributed between district and circle boards in a manner different from that provided for its distribution between district and taluk boards in the present Act. Hence, the necessity for this rule.

Rule 9.—It will not be possible to levy the house-tax and the companies and profession taxes which correspond respectively to the taxes mentioned in clauses (a) and (b)

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of section 26 (1) of the Village Panchayat Act as soon as the Bill is put into force. Therefore, it is necessary to provide for the continuance of the levy of the taxes under the Madras Village Panchayat Act for such period as may be necessary for imposing the taxes under the Local Boards Act as amended by the Bill.

Rule 10.—This implements the provision in clause 98 prescribing the construction of toll bars, etc.

Rule 11.—Rule 2 of Schedule V as amended by this Bill provides for the classification of roads, shruberies, hospitals and dispensaries, libraries, markets and fairs and festivals by a committee of the district board or by the circle board. This rule cannot be utilized for effecting the classification in the first instance. Hence, this transitional provision. It has been made clear that the classification effected under this rule may be altered under rule 3 of Schedule V.

Rule 12.—This is based upon section 249 of the existing Act and section 65 of the Madras Hindu Religious Endowments Act.

18th July 1929.

P. SUBBAYAN.

(By order of His Excellency the Governor)

J. VENKATANARAYANA,
Secy. to Govt., Law (Legislative) Dept.